

**STATE BOARD
of
ACCOUNTANCY

STATE OF FLORIDA**



**ANNUAL REGISTER
June 30, 1955**

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STATE BOARD of ACCOUNTANCY STATE OF FLORIDA

ROBERT M. MORGAN, C.P.A.
Chairman

1620 DUPONT BUILDING
MIAMI, FLORIDA

H. M. TURNBURKE, C.P.A.
Secretary

1173 N.E. CLEVELAND STREET
CLEARWATER, FLORIDA

CHARLES C. COLLEY, JR., C.P.A.
14 EAST WASHINGTON STREET
ORLANDO, FLORIDA

P. W. FISHER, C.P.A.
10TH FLOOR SCHULTZ BUILDING
JACKSONVILLE, FLORIDA

GEORGE W. DANDELAKE, C.P.A.
SUITE 7, 1628 SAN MARCO BOULEVARD
JACKSONVILLE, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

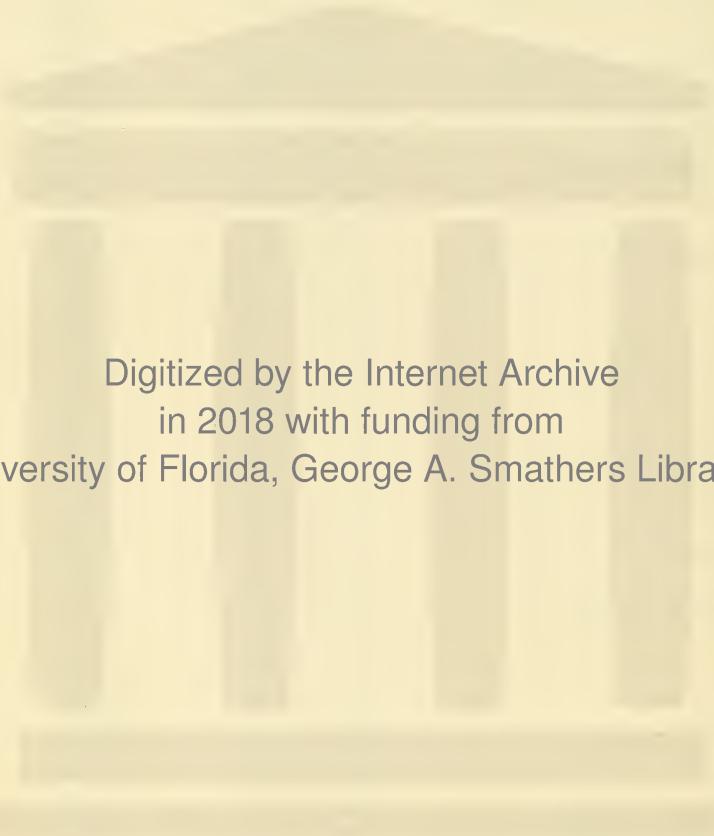
CLIFFORD C. BEASLEY
Executive Secretary
Box 2846
GAINESVILLE, FLORIDA

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MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 - 1955

MEMBER	DATE OF COMMISSION	TERM
*EDGAR I. MATTHEWS-----	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW-----	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DESAUSSURE-----	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH-----	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS-----	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON-----	Dec. 6, 1915	3 Years
H. V. FOY-----	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD-----	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.-----	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY-----	July 7, 1927	1 Year
*C. CECIL BRYANT-----	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL-----	Oct. 10, 1928	3 Years
CHARLES B. COSTAR-----	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS-----	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER-----	Aug. 19, 1931	2 Years
	Aug. 24, 1948	4 Years
WILBUR F. DIVINE-----	Aug. 19, 1933	4 Years
ROGER W. COLE-----	Nov. 15, 1934	4 Years
LEONARD L. ABESS-----	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH-----	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN-----	Oct. 5, 1937	4 Years
JOSEPH HARTMAN-----	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON-----	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE-----	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.-----	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN-----	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY-----	Aug. 18, 1945	4 Years
	Nov. 5, 1949	4 Years
P. W. FISHER-----	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN-----	Jan. 10, 1950	4 Years
GEORGE W. DANDELAKE-----	Dec. 15, 1950	Expires Aug. 25, 1958
C. C. COLLEY, JR.-----	Sept. 2, 1952	Expires Aug. 24, 1956
H. M. TURNBURKE-----	Aug. 21, 1953	Expires Aug. 17, 1957
ROBERT M. MORGAN-----	Aug. 26, 1953	Expires Aug. 19, 1957

* Deceased



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STATISTICS

July 1, 1954 through June 30, 1955
FLORIDA STATE BOARD OF ACCOUNTANCY

		CPA's	PA's
Registrations — 1954	.	689	41
New CPA's	.	82	—
Reinstatements	.	1	1
		<hr/>	<hr/>
TOTAL	.	772	42
Suspensions	.	8	3
Deaths	.	2	2
		<hr/>	<hr/>
TOTAL	.	10	5
		<hr/>	<hr/>
Paid Individual Registrations — 1955	.	762	37
Firm Registrations — 1955	.	94	4
		<hr/>	<hr/>
TOTAL	.	856	41

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A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLD- ING CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS UNDER CHAPTER 473, FLORIDA STATUTES, 1949.

1. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff.
2. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is unethical practice.
3. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of unethical practice, if:
 - (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or
 - (b) He fails to report any material misstatement known to him to appear in the financial statement; or
 - (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or
 - (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or
 - (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable in the circumstances.
4. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of unethical practice.

5. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of unethical practice.
6. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of unethical conduct under the provisions of the law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of unethical conduct under the provisions of the law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of unethical conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of unethical conduct as specified in this rule.
7. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of unethical conduct under the provisions of the law.
8. Any Certified Public Accountant or Public Accountant who knowingly hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony and has not been restored to his civil rights, is guilty of unethical practice.
9. A Certified Public Accountant or Public Accountant shall not make a competitive bid for professional engagements in any state, territory or the

District of Columbia, if such a bid would constitute a violation of any rule of the recognized society of certified public accountants or the official board of accountancy in that state, territory, or district.

10. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements of any enterprise financed in whole or in part by public distribution of securities, if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise. A Certified Public Accountant or Public Accountant shall not express his opinion on financial statements which are used as a basis of credit if he owns or is committed to acquire a financial interest in the enterprise which is substantial either in relation to its capital or to his own personal fortune, or if a member of his immediate family owns or is committed to acquire a substantial interest in the enterprise, unless in his report he discloses such interest.
11. A Certified Public Accountant or Public Accountant shall not permit his name to be used in conjunction with an estimate of earnings contingent upon future transactions in a manner which may lead to the belief that the Certified Public Accountant or Public Accountant vouches for the accuracy of the forecast.
12. Professional service shall not be rendered or offered for a fee which shall be contingent upon the findings of such service. This rule does not apply to cases involving federal, state or other taxes, in which the findings are those of the tax authorities and not those of the accountant. Fees to be fixed by courts or other public authorities, which are therefore of an indeterminate amount at the time when an engagement is undertaken, are not regarded as contingent fees within the meaning of this rule.
13. A Certified Public Accountant or Public Accountant shall not directly or indirectly solicit clients by circulars or advertisements, nor by personal communications or interview not warranted by existing personal relations, and he shall not encroach upon the practice of another public accountant or certified public accountant. However, any Certified Public Accountant or Public Accountant may furnish such services to those who request them.
14. Direct or indirect offer of employment shall not be made by a Certified Public Accountant or Public Accountant to an employee of another public accountant or certified public accountant without first informing such accountant. This rule shall not be construed so as to prohibit negotiations with anyone who of his own initiative or in response to public advertisement shall apply to a Certified Public Accountant or Public Accountant for employment.
15. A Certified Public Accountant or Public Accountant shall not advertise his professional attainments or services:
 - (a) The publication of what is technically known as a card is restricted to an announcement of the name, title (member of American Institute of Accountants, C.P.A., or other professional affiliation or designation), class of service and address of the person or firm, issued in connection with the announcement of change of address or membership of firm, and shall not exceed two columns in width and three inches in depth if

appearing in a newspaper, and not exceed one-quarter of a page if appearing in a magazine or similar publication.

- (b) A paid listing in a directory is restricted to the name, title, class of service, address and telephone number of the person or firm and it shall not appear in bold type, box or other form of display or in a style which differentiates it from other listings in the same directory.
- 16. A Certified Public Accountant or Public Accountant shall not be an officer, director, stockholder, representative or agent of any corporations engaged in the practice of public accounting in any state or territory of the United States or the District of Columbia.
- 17. A Certified Public Accountant or Public Accountant shall not violate the confidential relationship between himself and his client.

Alphabetical List of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

C. P. A.
Certificate
Number

175 ABESS, LEONARD L.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
794 ADELMAN, HELEN W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
538 AHRANO, MARK A.—Ahrano and Hosford, 201 Title Building, Tallahassee, Florida
424 ALFORD, L. E.—Greyhound Building, Tampa, Florida
R-101 ALFORD, WILLIAM WILCOX—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
583 ALLEN, EVANS CRAIG—104 Petroleum Building, P. O. Box 1204, Tallahassee, Florida
325 ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida
827 ALLINA, FRANZ—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Florida
275 ALTEMUS, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
780 ANDERSON, CARL ARTHUR—336 Matherly Hall, University of Florida, Gainesville, Florida
510 ANDERSON, K. F.—Tyler, Anderson and Rife, 248 New Pan American Bank Bldg., Miami, Florida
267 ANDREWS, MERRILL H.—1816 Pearl Street, Jacksonville, Florida
618 ANSLEY, AUGUSTUS E.—335 Ponce Street, Tallahassee, Florida
493 ARMSTRONG, PENDLETON R.—411 Consolidated Building, Jacksonville, Florida
54 ARNER, W. W.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida
641 ARNOLD, RICHARD E.—709 Franklin Street, Tampa, Florida
R-72 ARONOW, LOUIS—Bromberg, Aronow & Company, 1000 Lincoln Road Building, Miami Beach, Florida
R-35 ASHMAN, EDWARD D.—Roberts & Morrow, 520 Seybold Building, Miami, Florida
729 AUGUST, LESLIE J.—Eugene J. Weiss, One Lincoln Road Building, Miami Beach, Florida
45 AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Florida
476 AVIRETT, ABNER, JR.—212 E. Jefferson Street, Tallahassee, Florida
818 AWBREY, BONNIE B.—State Auditing Department, 720 Voncile Avenue, Tallahassee, Florida
385 AYERS, CLARENCE R.—Ayers, Jureit & Bond, Washington National Building, 3300 Ponce deLeon Blvd., Coral Gables, Florida
594 BAER, GEORGE J.—Pribble, Wells and Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
340 BAER, ROBERT H.—117 E. Ocklawaha Avenue, Ocala, Florida
807 BAGGETT, MARVIN L.—204 Chase Street, Pensacola, Florida
366 BAKER, CLINTON E.—Magnolia Building, Room 3, P. O. Box 1233, Orlando, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

803 BAKER, WILLIAM KENDALL, 305 Morgan Street, Tampa, Florida
189 BALLOU, CHARLES A., JR.—921 Washington Loan & Trust Bldg.,
Washington, D. C.
284 BALLOU, JAMES E.—880 Oakdale Road, N.E., Atlanta, Georgia
606 BAMBERG, HAROLD S., 310 Congress Building, Miami, Florida
317 BAMFORD, WALTER C.—Elsberry Building, Belle Glade, Florida
410 BARFIELD, DAVID COULSON—204 West Chase Street, Pensacola,
Florida
740 BARINEAU, MAURICE A.—P. O. Box 1211, Tallahassee, Florida
300 BARLOW, ANGUS S.—Potter, Bower & Co., 338 N. Main Street,
Orlando, Florida
707 BARNES, CHARLES M.—544 E. 6th Street, Panama City, Florida
57 BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick Street,
Jacksonville, Florida
301 BARNES, RICHARD L.—Hall & Fisher, 10th Floor, Schultz Building,
Jacksonville, Florida
730 BARRS, ROBERT GRADY—Abess, Morgan & Altemus, 1620 duPont
Building, Miami, Florida
791 BATEMAN, JUSTUS B.—Bateman & Jeffries, Riviera Beach Bank
Bldg., Riviera Beach, Florida
R-14 BAUER, ELMER J.—1601 - 20th Street, Vero Beach, Florida
798 BARRY, JOHN J.—1790 Coral Way, Miami, Florida
766 BEAME, MILTON—2045 S. W. 82nd Court, Miami, Florida
314 BEARDEN, RALPH H., JR.—1753 S. W. 3rd Avenue, Miami, Florida
595 BECKER, ROBERT A., Harry Blumin & Company, 420 Lincoln Road,
Miami Beach, Florida
335 BEER, ALBERT J.—1202 Security Building, Miami, Florida
R-191 BEIGHTS, DAVID M.—c/o John B. Stetson University, DeLand, Florida
543 BELLA, NICHOLAS J., P. O. Box 331, Plant City, Florida
356 BENJAMIN, EDWARD G.—Miami Beach First National Bank Building,
Miami Beach, Florida
584 BENJAMIN, FRANK—Joseph, Hartman & Associates, 306 Clark Build-
ing, Jacksonville, Florida
781 BERMAN, DAVID M.—Resnek & Landis, 1820 S. W. 3rd Avenue,
Miami, Florida
296 BERNSTEIN, BARNEY—Parker, Bernstein & Henriquez, 608 Chamber
of Commerce Building, Miami, Florida
R-105 BERRY, HAROLD G.—Pentland, Purvis, Keller & Co., 1701 duPont
Building, Miami, Florida
681 BIEBRICH, EDWARD J.—Charles B. Costar & Co., 902 First National
Bank Building, Miami, Florida
74 BIGHAM, JAY E.—Bigham & Carter, 501 Jackson Street, Tampa, Florida
693 BLACKBURN, JOHN O.—244 Handel Road, East Hartford, Connecti-
cut
226 BLAKE, ALFRED H.—Room 625, Court House, P. O. Box 1031, Miami,
Florida
629 BLAKE, CECIL R.—1311 Harvey Building, West Palm Beach, Florida
701 BLANCO, MANUEL—1801½ - 21st Street, Tampa, Florida
452 BLANTON, EDWARD A.—845 Ingraham Building, Miami, Florida
257 BLITCH, GORDON P.—Gordon P. Blitch & Co., 718 Laura Street,
P. O. Box 4994, Jacksonville, Florida
688 BLIZARD, RAYMOND H.—307 First National Bank Building, Holly-
wood, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-73 BLUMENTHAL, MARTIN S.—7517 Bounty Avenue, Miami Beach, Florida
194 BLUMIN, HARRY—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
40 BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan Street, Tampa, Florida
265 BOLGER, JAMES L.—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida
648 BOND, WILLIAM—Ayers, Jureit & Bond, 3300 Ponce DeLeon Boulevard, Coral Gables, Florida
302 BOONE, JOHN W.—Boone & Kilgore, 221 N. Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
451 BORDE, GEORGE H., JR.—104½ South Florida Avenue, Lakeland, Florida
212 BOWER, HARRY W.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
592 BOWYER, HENRY E.—646 Second Ave., South, St. Petersburg, Florida
437 BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Florida
419 BRADLEY, JOHN K.—Bradley & Triplett, Box 176, Green Cove Springs, Florida
500 BRALEY, WILLIAM J.—P. O. Box 145, Florence Villa, Florida
566 BRANTLEY, J. CLINTON—15054 Gulf Boulevard, Madeira Beach, St. Petersburg, Florida
R-102 BRATERMAN, MARTIN—101 S. W. 31st Court, Miami, Florida
649 BRAVERMAN, LEO—701 S. W. 27th Road, Miami, Florida
790 BRETHOLTZ, CHARLES H.—436 Seybold Building, Miami, Florida
R-93 BRICKMAN, MILTON—409 Metcalf Building, Orlando, Florida
564 BROCK, CHARLES A.—1173 N. E. Cleveland Street, Clearwater, Florida
108-R BROMBERG, PAUL D.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida
163 BROWN, C. G.—3004 Lawn Avenue, Tampa 9, Florida
234 BROWN, JAMES JOEL—37 N. E. 1st Avenue, Miami, Florida
685 BROWN, JOEL G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
753 BROWN, RONALD J.—1273 Lake Shore Boulevard, Jacksonville, Florida
824 BUCHWALD, HERBERT—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
409 BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
813 BUNTING, NORMAN H.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
622 BURDIN, JAMES W.—211 S. E. 1st Street, Miami, Florida
829 BURG, HERBERT L.—A. H. McClain and Company, 1530 duPont Building, Miami, Florida
R-103 BURGESS, JOHN H.—436 Roth Street, Daytona Beach, Florida
185 BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida
512 BURKE, WILLIAM J.—Ring, Mahony & Arner, 206 Television Building, Ft. Lauderdale, Florida
779 BURKHART, GERALD P.—General Electric Company, One River Road, Schenectady, New York
658 CAFFINA, BENJAMIN M.—One Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

699 CAGLE, WILLIAM EDWIN—137 East Forsyth Street, Jacksonville, Florida
245 CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
324 CALLAWAY, C. C.—1017 Comeau Building, West Palm Beach, Florida
591 CANNING, WILBERT ROSS—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
545 CANTRELL, JAMES F.—608 Tampa Street, Tampa, Florida
347 CARLISLE, LAWRENCE W.—305 Morgan Street, Tampa, Florida
588 CARLISLE, ROBERT T.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
460 CARLSON, MARSHALL F.—5155 N. E. 2nd Court, Miami, Florida
795 CARPENTER, CHARLES M.—1017 Comeau Building, West Palm Beach, Florida
536 CARR, EARL GRAFF—State Auditing Department, Tallahassee, Florida
828 CARSON, NATHAN—1325 S. W. 21st Terrace, Miami, Florida
R-147 CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
329 CARTER, SYLVANUS J.—Bigham & Carter, 501 Jackson Street, Tampa, Florida
637 CARTER, WILLIAM H., JR.—311 West Ashley Street, P. O. Box 23, Jacksonville, Florida
367 CARTY, T. VAN RHYN—Room 407, 416 Tampa Street, Tampa, Florida
430 CARVER, W. G.—650 Longbranch Boulevard, Jacksonville, Florida
817 CASHWELL, OSCAR W., JR.—Evans and Cashwell, 55 East Livingston Avenue, Orlando, Florida
439 CATLEDGE, WESLEY W., JR.—112 South Broad Street, Bainbridge, Georgia
506 CHIVE, THEODORE F.—M. A. Montenegro & Company, P. O. Box 789, Tampa, Florida
237 CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
386 CLEENEAY, FRANK B.—201 Morse Arcade, P. O. Box 582, Hollywood, Florida
59 COCHRANE, JOHN P.—505 Comeau Building, West Palm Beach, Florida
308 COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Florida
768 COCHRANE, ROBERT F.—505 Comeau Building, West Palm Beach, Florida
R-92 CODD, RICHARD TRENT—A. H. McClain & Company, 1530 duPont Building, Miami, Florida
837 COFFIN, MISS E. EMILY—718 Laura Street, Jacksonville, Florida
311 COHEN, MURRAY G.—418 Security Building, Miami, Florida
599 COHN, STANLEY D.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida
R-94 COHRON, CLAUDE I.—Ernst and Ernst, 700 Ingraham Building, Miami, Florida
710 COKER, ROBERT L.—213 South Jefferson Avenue, Peoria, Illinois
434 COLE, FRED E.—3556 Walsh Street, Jacksonville, Florida
R-167 COLE, ROGER W.—P. O. Box 1211, Tallahassee, Florida
368 COLEMAN, CLAUDE D.—405 South Pineapple Avenue, Sarasota, Florida
R-21 COLEMAN, MAXWELL L.—605 Biscayne Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

431 COLEMAN, RAYMOND C.—203-4 Hector Building, Ft. Lauderdale, Florida
477 COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida
674 COLLIER, MRS. MARY E.—61 N. E. 86th Street, Miami, Florida
227 COLLINS, ROBERT L.—406 Ohio Valley Bank Building, Henderson, Kentucky
293 COMER, H. J., JR.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
446 COMPTON, JACK T.—Russell S. Bogue & Company, 501 Morgan Street, P. O. Box 2312, Tampa, Florida
247 CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701 duPont Building, Miami, Florida
R-26 CONROY, JOHN F.—269 Giralda Avenue, Coral Gables, Florida
519 CONTOPOULOU, CHARLES—Room 430, 420 Lincoln Road, Miami Beach, Florida
608 COOK, MISS ALICE C.—P. O. Box 5054, Ardmore Station, Winston-Salem, North Carolina
232 COOK, ELMER W.—Bureau of Internal Revenue, 314 Plaza Building, Miami, Florida
R-74 COOPERMAN, MONROE L.—313 Roper Building, Miami, Florida
75 COSTAR, CHARLES B.—Charles B. Costar & Company, 902 First National Bank Building, Miami, Florida
671 COUCH, FRANK V. B., JR.—1215 Holly Avenue, Holly Hill, Florida
202 COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S. Building, Tampa, Florida
494 CRAFT, DONALD G.—P. O. Box 608, 6 Carpenters Building, Panama City, Florida
327 CRAIG, T. E.—Pentland & Cowles, 302 Wallace S. Building, Tampa, Florida
492 CREEL, LEAHMAN E., JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida
304 CROSLAND, CLAYTON E., JR.—Potter, Bower & Co., 226 E. Smith, Orlando, Florida
R-16 CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Building, Clearwater, Florida
682 CULBERTSON, WILLIAM WIRT—Bolger & Culbertson, 447 Pan American Bank Bldg., Miami, Florida
611 CUNNINGHAM, DUDLEY H.—Williams & Cunningham, Citizens Bank Building, Gainesville, Florida
R-39 CURRY, BYRON T.—11 South LaSalle Street, Chicago 3, Illinois
312 CURRY, ERIC G.—518½ Fleming Street, Key West, Florida
270 CURRY, GEORGE B., JR.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
152 CURTIS, OMER G.—16 Arnot Building, Jacksonville Beach, Florida
164 DALEY, WILLIAM A.—Treasury Department, Room 405, P. O. Building, Jacksonville, Florida
R-23 DALEY, W. O.—419 Magnolia Avenue, Orlando, Florida
253 DANDELAKE, GEORGE W.—Suite #7, 1628 San Marco Blvd., Jacksonville, Florida
479 DARBY, C. DWIGHT—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
447 DARBY, RICHARD E.—Darby, Darby & Odom, Stovall Professional Bldg., Tampa, Florida
571 DAVIDSON, BERNARD B.—420 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

484 DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
835 DAVIES, DANIEL R.—M. A. Montenegro & Company, P. O. Box 1188, Cocoa, Florida
555 DAVIS, AARON—1312 Florida Title Building, Jacksonville, Florida
782 DAVIS, BRUCE L., JR.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida
R-75 DAVIS, HARRY L.—504 Biscayne Building, Miami, Florida
276 DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
179 DAVIS, L. V.—Davis & Lundy, 502 Oak Street, Milton, Florida
420 DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
620 DEAN, EVERETT K.—335 - 22nd Avenue, North, St. Petersburg, Florida
661 DeHON, FREDERIC T.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
713 DEMRO, CONRAD G., JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
R-58 deNARAY, IVAN L.—Horwath & Horwath, 1333 duPont Building, Miami, Florida
550 DENNISON, FAYETTE, JR.—Creel & Dennison, 505 Brent Annex, Pensacola, Florida
558 DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida
R-48 DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
230 DEWHURST, JAMES E.—1795 S. W. 16th Street, Miami, Florida
332 DILNER, PHILIP W.—414 Pan American Bank Bldg., Miami, Florida
142 DIVINE, WILBUR F.—711 Guaranty Building, West Palm Beach, Florida
456 DIXON, ORVILLE WRIGHT—3575 W. Flagler Street, Miami, Florida
548 DOMINICK, JULIAN K.—170 E. Washington Street, Orlando, Florida
604 DOWNEY, DANIEL, JR.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida
716 DURLAND, H. PRESTON—3620 N. E. 2nd Avenue, Miami, Florida
303 EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
527 EBER, VICTOR I.—Leavy and Eber, 1750 S. W. 3rd Avenue, Miami, Florida
615 EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, 320 City Building, St. Augustine, Florida
774 EDWARDS, CHARLES H.—P. O. Box 471, Ft. Myers, Florida
590 EDWARDS, JAMES G.—2702 Azeele Street, Tampa, Florida
427 EDWARDS, JESSE B.—19 Hillsboro Bank Building, P. O. Box 737, Plant City, Florida
390 EDWARDS, VIVIAN—311 Camilo Avenue, Coral Gables, Florida
498 EHRLICH, ALVIN A.—Pribble, Wells & Laney, 409 American Building, Orlando, Florida
R-104 EILEN, MISS DOROTHY—1526 Meridian Avenue, Miami Beach, Florida
R-25 EISENHART, ARTHUR W.—2903 College Street, Jacksonville, Florida
717 ELLIS, WILLIAM R.—Rawls & Ellis, 96 N. E. 50th Street, Miami, Florida
369 ELSTON, J. IRA—195 South Pauline, Memphis, Tennessee

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

402 ENGLAND, WILLIAM R.—P. O. Box 427, Avon Park, Florida
 148 EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843
 Ingraham Building, Miami, Florida
 R-18 ERB, EUGENE T.—Suite 223, 8340 N. E. 2nd Avenue, Miami, Florida
 408 ERWIN, CHESTER D., JR.—6606 S. W. 65th Terrace, Miami, Florida
 239 EVANS, A. ROSS—Evans & Cashwell, Orlando Federal Savings & Loan
 Assn. Bldg., 55 East Livingston Avenue, Orlando, Florida
 238 EVANS, ROBERT P., III—211 Professional Bldg., P. O. Box 1257,
 Lakeland, Florida
 R-42 EVARTS, HARRY W.—Oosterhoudt & Evarts, 1007 Barnett National
 Bank Building, Jacksonville, Florida
 287 FAHS, JOHN L.—Kilgore Building, Leesburg, Florida
 804 FALLAT, DANIEL ANDREW—3712 Finch Avenue, Orlando, Florida
 346 FALSONE, FRANK J.—1801½ - 21st Street, Tampa, Florida
 R-260 FEIN, JOSEPH—Fein & Hiepe, 717 Times Building, St. Petersburg,
 Florida
 487 FELD, MAX P.—1028 S. W. 1st Street, Miami, Florida
 R-86 FELIX, CHARLES E.—215 West 4th Street, Owensboro, Kentucky
 831 FEUER, LESTER—Sidney Wasserman and Company, 420 Lincoln Road,
 Miami Beach, Florida
 653 FINE, LOUIS—1739 S. W. 8th Street, Miami, Florida
 228 FINK, MALVERN B.—Rieders, Fink & Company, 621 Florida Title
 Building, Jacksonville, Florida
 724 FINKELSTEIN, ALFRED—1028 S. W. 1st Street, Miami, Florida
 R-76 FISHER, CHARLES B.—Bolger & Culbertson, 447 Pan American Bank
 Bldg., Miami, Florida
 387 FISHER, CLYDE W.—1407 Harvey Building, West Palm Beach, Florida
 38 FISHER, P. W.—Hall & Fisher, 10th Floor, Schultz Building, Jackson-
 ville, Florida
 R-98 FITZPATRICK, JAMES E.—418 Security Building, Miami, Florida
 808 FITZPATRICK, JOHN M.—517 Sanford Atlantic National Bank Bldg.,
 P. O. Box 1342, Sanford, Florida
 219 FLY, J. WESLEY—Drawer 6817, Orlando, Florida
 9 FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Co.,
 Ocala, Florida
 27 FORNEY, W. J.—Suite 4F, 118 West Adams Street, Jacksonville, Florida
 754 FORTIN, GEORGE EDWARD—Florida State University, Tallahassee,
 Florida
 R-64 FOWLER, MRS. MARY R.—140 Corydon Drive, Miami Springs, Florida
 R-71 FOX, ARTHUR E.—245 S. E. 1st Street, Miami, Florida
 14 FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Florida
 772 FRANCE, CHARLES E.—550 Brickell Avenue, Miami, Florida
 463 FRANCO, MICHAEL J.—Abess, Morgan & Altemus, 1620 duPont
 Building, Miami, Florida
 815 FREEMAN, WILBUR S.—State Auditing Department, Tallahassee,
 Florida
 R-83 FRENCH, HANS H.—Gillman and French, 1224 Ingraham Building,
 Miami, Florida
 796 FRIEDLANDER, NORRIS L.—420 Lincoln Road, Miami Beach, Florida
 734 FRUIN, STEPHEN J.—6335 Bayridge Road, Jacksonville, Florida
 R-67 FULLER, ALBERT E.—Haskins & Sells, 1825 Barnett National Bank
 Bldg., Jacksonville, Florida
 55 FURMAN, M. G.—420 Lincoln Road, Miami Beach, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

48 GALLASPY, BEN KEITH—2 Rector Street, New York, New York
 755 GARDINER, JOHN H.—134 E. Princeton Avenue, Orlando, Florida
 R-81 GARDNER, ALFRED W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
 R-44 GASSNER, WALTER S.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Florida
 556 GENTER, FRANK M.—8 Wingate Building, 118½ Volusia Avenue, Daytona Beach, Florida
 757 GIBSON, HAROLD G.—Rex Meighen & Company, 1016 First National Bank Building, Tampa, Florida
 418 GILBERT, DONALD E.—16 Leon Building, P. O. Box 308, Fort Myers, Florida
 728 GILES, GORDON L.—3601 N. W. 54th Street, Miami, Florida
 321 GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Florida
 244 GILLMAN, LOUIS—1224 Ingraham Building, Miami, Florida
 415 GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Building, Tampa, Florida
 36 GLUICK, LEWIS—946 S. W. 4th Street, Miami, Florida
 210 GOETZ, HARRY J.—604 West Maple Avenue, Merchantville, New Jersey
 623 GOFF, GEORGE E.—230 Raulerson Building, Ft. Pierce, Florida
 R-30 GOLDSTEIN, BENJAMIN B.—1542 duPont Building, Miami, Florida
 R-51 GOLDSTEIN, CHARLES Z.—320 Broadway, New York, New York
 531 GOLDSTEIN, IRVIN M.—1904-5 Congress Building, Miami, Florida
 63 GOODRICH, CHARLES H.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida
 R-65 GORDON, DAVID M.—Olympia Building, Miami, Florida
 575 GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
 725 GORDON, RALPH—Spear, Sheldon & Co., 235 Lincoln Road, Miami Beach, Florida
 732 GORDON, RICHARD W.—Hall & Fisher, 10th Floor, Shultz Bldg., Jacksonville, Florida
 R-32 GOTTLIEB, IRVING J.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida
 R-79 GOTTLIEB, MURRAY J.—Bryan Arcade Building, Ft. Lauderdale, Florida
 762 GRACE, RICHARD C.—216 Catalonia Avenue, Coral Gables, Florida
 453 GRAHAM, GEORGE G.—840 Ingraham Building, Miami, Florida
 32 GRAHAM, HOMER G.—808 Forest Drive, Tallahassee, Florida
 773 GRAVELY, ROBERT T.—P. O. Box 1211, Tallahassee, Florida
 362 GRAY, HOWARD W.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
 783 GREEN, NORMAN L.—5706 Bird Road, South Miami, Florida
 603 GREENBERGER, HARRY P.—810 Richards Building, New Orleans, Louisiana
 616 GREENE, JACK I.—Greene & Osburn, P. O. Box 741, Sanford, Florida
 535 GREENE, SINGLETON L.—Derby and Greene, 356 South Beach Street, Daytona Beach, Florida
 370 GRIFFITH, RANDOLPH C.—Griffith & Johnston, P. O. Box 2007, Orlando, Florida
 243 GRIFFITH, T. T.—6404 N. E. 5th Avenue, Miami, Florida
 635 GRIFFITH, WALTER P.—c/o D. M. Read Co., Bridgeport, Connecticut

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

826 GRODEN, ALFRED—3701 N. W. 51st Street, Miami, Florida
319 GROSS, ELMER W.—3120 Lucaya Street, Miami, Florida
316 GROSS, GILBERT—408 Congress Building, Miami, Florida
507 GUIDA, ANGELO—217 North Franklin Street, Tampa, Florida
770 GUIDO, GENE J.—Horwath & Horwath, 412 Lang Building, Ft. Lauderdale, Florida

R-13 GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
711 GUSTAFSON, GORDON C.—Beth M. Thompson and Company, 919 South Miami Avenue, Miami, Florida
371 GUSTAFSON, RAYMOND H.—646 Second Avenue, South, St. Petersburg, Florida
630 GUTTENMACHER, DAVID—1759 S. W. 3rd Avenue, Miami, Florida
702 HACKNEY, ALFRED J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Florida
134 HAINES, LELAND H.—U.S.A.F. Air Base, Bartow, Florida
457 HALL, DAVID W.—1216 Ingraham Building, Miami, Florida
373 HAMILTON, ROY W.—104½ South Florida Avenue, Lakeland, Florida
374 HAMMOND, GRATTAN—605 Westminster Avenue, Orlando, Florida
600 HAMPTON, JOSEPH E.—Ohio State University, Columbus, Ohio
261 HARRINGTON, ALFRED D.—U. S. Treasury Department, P. O. Box 4760, Jacksonville, Florida
785 HARRINGTON, ALFRED D., JR.—Ring, Mahony & Arner, Television Building, Ft. Lauderdale, Florida
16 HARRIS, ROY R.—Harris & Schott, 1843 Hollywood Blvd., P. O. Box 351, Hollywood, Florida
586 HARRISON, JAMES O., JR.—1702 Barnett National Bank Bldg., Jacksonville, Florida
395 HART, RALPH M.—310 Citizens Building, West Palm Beach, Florida
225 HARTMAN, JOSEPH—Joseph Hartman & Associates, 306 Clark Building, Jacksonville, Florida
522 HARTMANN, MORTEN F.—Hartmann and Parker, 534 Seybold Building, Miami, Florida
816 HARTSAW, KENNETH E.—W. O. Daley & Co., 419 Magnolia Avenue, Orlando, Florida
140 HARVEY, P. J.—Harvey & Harvey, 305 Morgan Street, Tampa, Florida
642 HARVEY, PIERCE J., JR.—Harvey & Harvey, 305 Morgan Street, Tampa, Florida
739 HATCHER, BENJAMIN B.—808 North Rome Avenue, Tampa, Florida
765 HATFIELD, MILTON H.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
820 HAWKINS, GERALD L.—711 Guaranty Building, West Palm Beach, Florida
483 HEARING, F. A.—404 Marion Street, Tampa, Florida
525 HECK, JAMES M.—2012 Ponce deLeon Blvd., Coral Gables, Florida
597 HELTON, HUBERT E.—State Budget Commission, Tallahassee, Florida
468 HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
691 HENDERSON, WALLACE W.—State Auditing Department, Tallahassee, Florida
741 HENDRICKS, WILLIAM G.—P. O. Box 202, Tallahassee, Florida
679 HENRICHES, EARL L.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

521 HENRIQUEZ, NORCOTT S.—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Bldg., Miami, Florida

309 HENSON, J. LEWIS—124 S. E. 2nd Street, Room 2, Ft. Lauderdale, Florida

578 HERNDON, WINFRED L., JR.—201 American Bank Building, P. O. Box 5213, Jacksonville, Florida

652 HERRIS, IRVING—Herris & Rosen, 218 Pan American Bank Bldg., Miami, Florida

R-70 HERTZOFF, CHARLES—Callahan & Stuzin, 1225 duPont Building, Miami, Florida

515 HERZOG, WILLIAM A.—2615 West Flagler Street, Miami, Florida

352 HEYWARD, WALTER S.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida

422 HICKMAN, WILLIAM P.—P. O. Box 261, Davenport, Florida

542 HIEPE, EDWIN—Fein & Hiepe, 717 Times Building, St. Petersburg, Florida

66 HIGHGATE, D. A.—U. S. Treasury Department, P. O. Box 3108, Orlando, Florida

R-158 HILL, GORDON M.—Haskins & Sells, 67 Broad Street, New York 4, New York

660 HIMES, S. HILBURN—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida

144 HIMES, WHITNEY B.—Himes & Himes, P. O. Box 1585, West Palm Beach, Florida

529 HINTON, HARRY L.—5940 S. W. 73rd Street, South Miami, Florida

789 HIPSMAN, DAVID B.—Bromberg, Aronow & Company, 1000 Lincoln Road, Miami Beach, Florida

530 HIRSCH, GEORGE W.—1370 Washington Avenue, Miami Beach, Florida

313 HOCH, JOEL—202 American Bank Building, Ft. Lauderdale, Florida

533 HOFFENBERG, BENNIE M.—Joseph Hartman & Associates, 306 Clark Building, Jacksonville, Florida

R-187 HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida

208 HOGLE, FRANCIS M., JR.—140½ Volusia Avenue, Daytona Beach, Florida

109 HOLLEY, JAMES D. A.—807 Tampa Theatre Building, Tampa, Florida

R-52 HOLLY, EDWARD A.—1405 Congress Building, Miami, Florida

644 HOOTEN, RAYMOND J.—3208 Riggins Mill Rd., Macon, Georgia

306 HORAN, WILLIAM T.—c/o Plymouth Citrus Growers Association, Plymouth, Florida

R-69 HORN, HAROLD—20 S. E. 3rd Avenue, Miami, Florida

712 HORTON, CHARLES R.—4525 Ponce deLeon Blvd., Coral Gables, Florida

838 HORWICH, RICHARD J.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida

554 HOSFORD, JOHN W., JR.—Ahrano & Hosford, 201 Title Building, Tallahassee, Florida

R-87 HOSKIN, ROBERT H., JR.—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida

471 HOWARD, HARLEY—George Washington Hotel, Jacksonville, Florida

R-91 HUGHES, JOHN VINCENT—A. H. McClain & Company, 1530 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

504 HURST, HARRY E.—M. A. Montenegro & Co., 514 Franklin Street, P. O. Box 789, Tampa, Florida
812 HUNSMERGER, WESLEY J.—Russell S. Bogue & Co., P. O. Box 2312, Tampa, Florida
R-31 HURWITZ, ELI—223 E. Flagler Street, Miami, Florida
349 ICENHOUR, JOHN E.—614 Florida Title Building, Jacksonville, Florida
502 INGLEY, HERBERT A., JR.—Bunting, Comer & Company, Park Avenue at Scenic Highway, Lake Wales, Florida
376 IRVINE, NESBITT E.—P. O. Box 2827, St. Petersburg, Florida
384 IRWIN, ELMER F.—212 West Monroe Street, Jacksonville, Florida
413 ISTED, R. EUGENE—P. O. Box 3068, Orlando, Florida
511 JACKSON, JEROME B.—809 Biscayne Building, Miami, Florida
137 JAMES, BENJAMIN E.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
788 JEFFRIES, WILLIAM R.—Bateman & Jeffries, Riviera Beach Bank Building, Riviera Beach, Florida
474 JOHNSON, CHARLES W., JR.—225 Nasrallah Building, 2720 Park Street, Jacksonville, Florida
761 JOHNSON, E. NOLAN—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
R-99 JOHNSON, ELVIN V.—3824 Tacon Street, Tampa, Florida
421 JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Avenue, West, Bradenton, Florida
736 JOHNSON, LLOYD L.—38 North Gulf Boulevard, Indian Rocks Beach, Florida
559 JOHNSON, RICHARD P.—1008 Florida Title Building, Jacksonville, Florida
398 JOHNSON, ROLLO H.—810 Langford Building, Miami, Florida
480 JOHNSTON, JOHN A.—Griffith & Johnston, P. O. Box 2007, Orlando, Florida
24 JORDAN, JOSIAH M.—808 Chaseville Road, Arlington, P. O. Box 256, Jacksonville, Florida
763 JORDAN, CHARLES E.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
596 JURIET, WILLIAM F.—Ayers, Juriet & Bond, Washington National Building, 3300 Ponce deLeon Boulevard, Coral Gables, Florida
353 KAISER, JULIUS H.—Williams and Kaiser, 805 Security Building, Miami, Florida
720 KAMINSKY, MRS. MILDRED S.—2499 Pasadena, Detroit, Michigan
489 KANE, C. VERNON—Horwath & Horwath, 412 Lang Building, Ft. Lauderdale, Florida
254 KANTOR, ERWIN P.—45 Buckman Building, Jacksonville, Florida
467 KANTZLER, MORRIS H.—420 Lincoln Road, Miami Beach, Florida
756 KAPLAN, BERTRAM H.—621 Florida Title Building, Jacksonville, Florida
454 KARO, WILLIAM H.—Bureau of Internal Revenue, 314 Plaza Building, 245 S. E. 1st Street, Miami, Florida
113 KARSHNER, ROY—214 Palmer Building, Atlanta, Georgia
797 KASOFF, LOUIS—420 Lincoln Road, Miami Beach, Florida
R-96 KATZ, ALBERT M.—915 Olive St., Rm. 1205, St. Louis 1, Missouri
104 KEEN, WILLIAM E.—406 Harvey Building, West Palm Beach, Florida
118 KELLER, JAMES I., SR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
678 KEMP, ORVIS M.—518½ Fleming Street, Key West, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

396 KENDALL, PETER C.—6821 Sunset Drive, South Miami, Florida
706 KENNEDY, ROBERT L.—Philips Professional Building, Winter Haven, Florida
645 KERFOOT, RONALD E.—132 Calvin Boulevard, Ft. Myers, Florida
540 KICKLITER, GEORGE K.—1644 First Avenue, North, St. Petersburg, Florida
503 KILGORE, FORREST A., JR.—Boone & Kilgore, 221 North Ivanhoe Boulevard, P. O. Box 751, Orlando, Florida
R-40 KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
714 KINNEAR, CHARLES S.—705 Langford Building, Miami, Florida
628 KIRKTON, JOHN F.—Himes & Himes, 18 S. E. 4th Avenue, P. O. Box 462, Delray Beach, Florida
R-15 KLANDERMAN, GERALD E.—Shepard & Klanderman, 307 First Federal Building, St. Petersburg, Florida
677 KLEIN, M. SYLVESTER—201 Radio Center Building, Ft. Lauderdale, Florida
799 KLINE, DAVID L.—Callahan & Stuzin, 1225 duPont Building, Miami, Florida
67 KLUTTZ, OREN E.—Bureau of Internal Revenue, P. O. Box 4193, Jacksonville, Florida
567 KNEAPLER, WILLIAM—91 To-To Lochee Drive, Hialeah, Florida
696 KNIGHT, JOHN G. F.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
775 KOHN, STEWART L.—Harry Blumin & Co., 420 Lincoln Road, Miami Beach, Florida
759 KREEGER, THOMAS B., JR.—Ernst & Ernst, 700 Ingraham Building, Miami, Florida
738 KURTZ, HOWARD E.—602 Metcalf Building, Orlando, Florida
552 LADO, FRED—807 First National Bank Bldg., Tampa, Florida
334 LANDIS, LEO—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida
320 LANEY, MARION G.—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
544 LANG, JAMES T.—The Industrial Bank Bldg., 1st Street at 2nd Avenue, N., St. Petersburg, Florida
742 LARGUE, JAMES E.—205 South Baylen Street, Pensacola, Florida
198 LaSALLE, ATHOS L.—278 Aragon Avenue, Coral Gables, Florida
406 LASKY, MORTIMER—201 Western Union Building, Norfolk, Virginia
613 LAWLOR, HAROLD J.—828 Lake Avenue, Lake Worth, Florida
680 LAWRENCE, ROBERT E.—1905 Congress Building, Miami, Florida
377 LEACH, G. BLAND—Kilgore Building, Leesburg, Florida
647 LEARNER, HOWARD—1414 Congress Building, Miami, Florida
289 LEAVY, YALE M.—Leavy & Eber, 1750 S. W. 3rd Avenue, Miami, Florida
83 LeBARON, E. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
326 LEE, FRANK O., JR.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida
229 LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
343 LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

126 LESTER, A. GILBERT—502 Philip's Professional Bldg., Winter Haven, Florida
811 LEVINE, HENRY—520 Olympia Building, Miami, Florida
345 LEVINE, SAUL S.—Levine and Cohn, 123 N. W. 12th Avenue, Miami, Florida
624 LEVITCH, STANLEY B.—Weber, Thompson and Lefcourt, 245 Shoreland Building, Miami, Florida
786 LILLARD, URBAN L.—6350 N. E. 4th Avenue, Miami, Florida
165 LINDFORS, CHARLES H.—100 N. E. 3rd Avenue, P. O. Box 257, Ft. Lauderdale, Florida
106-R LIST, JOEL—828 Lake Avenue, Lake Worth, Florida
R-24 LITTLE, ROBERT M.—420 First National Bank Bldg., Tampa, Florida
570 LONG, MELVIN E.—8340 N. E. 2nd Avenue, Miami, Florida
464 LOTTERMAN, LOUIS—One Lincoln Road Building, Miami Beach, Florida
213 LOUCKS, JOHN E.—Rt. 2, Box 301-B, Sanford, Florida
557 LUCAS, JACK W.—205 American National Bank Bldg., Jacksonville, Florida
549 LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Florida
537 LYLE, ROBERT TERRY—2107 Grand Avenue, Kansas City, Missouri
378 LYNCH, THOMAS P.—1125 Ingraham Building, Miami, Florida
R-221 MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Florida
433 MacWILLIAMS, ROBERT E.—Internal Revenue Service, P. O. Box 119, Dallas, Texas
636 MAGEE, LEWIS E.—James & Harris, 122 West Forsyth Street, Jacksonville, Florida
R-29 MAHLER, ALEXANDER—1201 Congress Building, Miami, Florida
291 MAHLER, JOSEPH—1201 Congress Building, Miami, Florida
182 MAHONY, JOHN—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida
R-97 MALTZ, MORTON—2642 Collins Avenue, Miami Beach, Florida
399 MANVILLE, F. G. H.—533 Seabreeze Boulevard, Daytona Beach, Florida
85 MARE, JOHN B.—362 Brent Building, Pensacola, Florida
482 MARKS, DAVID L.—305 Morgan Street, Tampa, Florida
727 MARSHALL, BYRD F.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
576 MARTIN, EDWARD T.—c/o Dan River Mills, Inc., Danville, Virginia
810 MARTINEZ, MARCUS J.—416 Tampa Street, Tampa, Florida
758 MASSARO, FREDERICK L.—2329 Green Street, Tampa, Florida
733 MATTHEWS, ASHBY L., JR.—4646 Polaris Street, Jacksonville, Florida
391 MATTHEWS, JOHN A.—620 Security Building, Miami, Florida
771 MAULE, GRAYSON W.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
248 MAURER, W. S.—405 First Federal Building, Ft. Lauderdale, Florida
601 MAXWELL, RAYMOND R.—902 N. E. 19th Avenue, Ft. Lauderdale, Florida
670 MAY, ALBERT L.—Bureau of Internal Revenue, P. O. Box 1550, Daytona Beach, Florida
569 MAYERS, EUGENE—990 S. W. 1st Street, Miami, Florida
809 McABEE, WILLIAM W.—210 Kennedy Building, Pensacola, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

449 McALPIN, IRA M., JR.—202 Sunrise Theatre Building, Ft. Pierce, Florida

388 McCANDLISS, R. W.—744 Ingraham Building, Miami, Florida

R-249 McCLAIN, A. H.—1530 duPont Building, Miami, Florida

574 McCLASKEY, ROBERT M.—2615 West Flagler Street, Miami, Florida

414 McCRILLUS, ROBERT M.—Crown & McCrillus, 126 Legal Building, Clearwater, Florida

605 McELYEA, STEWART D., JR.—25 South Main Street, Rm. 511, Dayton, Ohio

614 McGHIN, ANDREW J., JR.—Edmiston & McGhin, 320 City Building, St. Augustine, Florida

R-60 McGLONE, FRANK I.—314 Grand Opera House Building, Terre Haute, Indiana

589 McGUIGAN, HAROLD C.—P. O. Box 407, Hazelwood, North Carolina

445 McLAIN, LEE W.—516 Palmer First National Bank Bldg., Sarasota, Florida

686 McLEAN, THOMAS E.—Gassner & McLean, 525 Florida National Bank Bldg., St. Petersburg, Florida

751 MCLEOD, GLENN—202 N. W. 21st Street, Gainesville, Florida

619 McNAB, MAHON TERRY—University of Florida, Gainesville, Florida

664 McNAMARA, JOHN D.—705 Langford Building, Miami, Florida

580 MEEK, J. HUNTER, JR.—Tyson and Meek, 1565 Atlantic Boulevard, Jacksonville, Florida

704 MEIGHEN, MICKEY REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Florida

56 MEIGHEN, REX—Rex Meighen & Co., 1016 First National Bank Bldg., Tampa, Florida

526 MERMELL, MAC—Mermell & Miller, 612 Ainsley Building, Miami, Florida

277 MEYER, HARRY H.—506 Sunset Drive, Coral Gables, Florida

365 MILAM, RALPH L.—1920 Hendricks Avenue, P. O. Box 5066, Jacksonville, Florida

585 MILES, FRANK J.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida

561 MILLER, CHARLES S., JR.—308 Tampa Street, Tampa, Florida

292 MILLER, DAVID W.—P. O. Box 3391, Tampa, Florida

694 MILLER, HOWARD N.—Mermell and Miller, 612 Ainsley Building, Miami, Florida

342 MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Florida

84 MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett Bank Building, Jacksonville, Florida

268 MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett Bank Building, Jacksonville, Florida

721 MINNICH, HAROLD L.—Saltmarsh, Cleaveland and Gund, P. O. Box 24, Pensacola, Florida

639 MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida

689 MIXNER, ALBERT J.—1216 E. Colonial Drive, Orlando, Florida

252 MIZRAHI, JOSEPH M.—119 West Adams Street, Jacksonville, Florida

752 MOORE, JAMES F.—602 N. W. 13th Terrace, Gainesville, Florida

R-176 MORGAN, GEORGE E.—6435 - 2nd Avenue, South, St. Petersburg, Florida

263 MORGAN, ROBERT M.—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

833 MORRIS, BYRON—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida
215 MORRIS, CLARENCE C.—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida
528 MORROW, SYLVESTER J.—Roberts & Morrow, 520 Seybold Building, Miami, Florida
473 MOSHIER, WILLIAM F.—Russell S. Bogue & Company, 801 Florida Theatre Building, St. Petersburg, Florida
R-68 MOSS, J. THADDEUS—Bogue and Moss, 5 Brae-Bedell Patio, Naples, Florida
R-59 MULLANEY, JAMES—602 Florida Theatre Building, Jacksonville, Florida
R-41 NETSCHER, EDWARD G.—203 Franklin Street, Tampa, Florida
814 NETTLES, WILLIAM MACK—State Auditing Department, Tallahassee, Florida
442 NEWKIRK, HOWARD D.—P. O. Box 5535, Jacksonville, Florida
R-38 NIXON, FRANCIS C.—Smoak, Davis & Nixon, 122 West Forsyth Street, Jacksonville, Florida
322 NUNEZ, GEORGE T.—645 South Oak Avenue, Bartow, Florida
443 ODOM, DRAKON B.—Darby, Darby & Odom, 301 North Marion Street, Lake City, Florida
626 OLIN, BERNARD—Sidney Wasserman & Company, 420 Lincoln Road, Miami Beach, Florida
R-207 OLSHEN, J. W.—420 Lincoln Road, Miami Beach, Florida
196 OOSTERHOUDT, O. J.—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Florida
726 ORR, LOWELL LANE—1400 N. E. 125th Street, North Miami, Florida
379 OSBORNE, C. H. J.—62 North Court Street, Orlando, Florida
560 OSBURN, JOSEPH KARL—210 East Colonial Drive, Orlando, Florida
459 OTCHIN, JOSEPH L.—2373 Coral Way, Miami, Florida
750 PALKO, BERNARD E.—Ring, Mahony & Arner, 525 Barnett Bank Building, Jacksonville, Florida
R-34 PARKER, CHARLES PALMER—Parker, Bernstein & Henriquez, 608 Chamber of Commerce Building, Miami, Florida
R-33 PARKER, ROBERT—Hartman and Parker, 543 Seybold Building, Miami, Florida
273 PATRICK, RAYMOND V.—501 Jackson Street, Tampa, Florida
534 PATTON, WILLIAM M.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
458 PEEPLES, J. STEWART—Morris and Peeples, 216 Catalonia Avenue, Coral Gables, Florida
360 PENNEY, HARRY E.—5944 Sunset Drive, South Miami, Florida
18 PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
748 PEPPER, M. LEONARD—Petroleum Building, Tallahassee, Florida
687 PEREZ, FRANK J.—M. A. Montenegro & Co., P. O. Box 789, 514 Franklin Street, Tampa, Florida
231 PEREZ, WALDO F.—Internal Revenue Service, 77 S. W. 27th Road, Miami, Florida
331 PERWIN, RICHARD I.—235 Lincoln Road, Miami, Florida
328 PETERSON, CLARENCE A.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
R-47 PFLUG, J. LYNN—P. O. Box 813, Winter Park, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

129 PHILLIPS, JOSEPH E.—203 Radio Center Building, Ft. Lauderdale, Florida
777 PLAGER, RICHARD H.—P. O. Box 1054, Coral Gables, Florida
R-66 PLUMMER, WENDELL H.—420 First National Bank Bldg., Tampa, Florida
676 POLIN, MILTON—10 N. E. 3rd Avenue, Miami, Florida
767 POLLAK, MELVIN—420 Lincoln Road, Miami Beach, Florida
461 POMERANTZ, LEWIS—2309 West Flagler Street, Miami, Florida
532 POPE, HAROLD C.—111 Harrison Avenue, Panama City, Florida
R-259 POST, JOSEPH A.—10 N. E. 3rd Avenue, Miami, Florida
20 POTTER, CHARLES C.—Potter, Bower & Co., 338 N. Main Street, Orlando, Florida
481 POTTER, CHARLES M.—Potter, Bower & Co., 338 North Main Street, Orlando, Florida
800 POWELL, WILLIAM J.—Pribble, Wells & Laney, P. O. Box 3667, Orlando, Florida
256 POWERS, EARL P.—Purvis, Gray & Powers, 11 University Avenue, Gainesville, Florida
692 POWERS, W. F.—513-15 Florida National Bank Bldg., St. Petersburg, Florida
840 PRESSER, EDWIN—Rieders, Fink & Co., 401 Robertson Bldg., Ocala, Florida
718 PRIDE, ENOS PAUL, JR.—Stock Island, Key West, Florida
435 PRINCE, JAMES H.—170 Boulevard, S. E., Atlanta, Georgia
787 PRINS, RALPH K.—234 Biscayne Boulevard, Miami, Florida
44 PROSSER, DAVID S.—201½ E. Lemon Street, P. O. Box 513, Lakeland, Florida
125 PURVIS, HUGH F.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
193 PURVIS, ROY L.—Purvis, Gray & Powers, 11 West University Avenue, Gainesville, Florida
607 QUENTIN, LAWRENCE D.—1311 Harvey Building, West Palm Beach, Florida
114 QUINN, JIM—420 First National Bank Bldg., Tampa, Florida
112 RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Florida
R-85 RACHLIN, NORMAN S.—1851 S. W. 37th Avenue, Miami, Florida
520 RADLER, SAUL—Radler & Wilson, 924 Lincoln Road, Miami Beach, Florida
708 RAINES, ROBERT HUGH—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida
587 RALSTON, ROBERT E.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
392 RAMSEY, ERNEST A.—411 Fleming Street, Key West, Florida
70 RAMSEY, GEORGE J.—1011 Seybold Building, Miami, Florida
705 RASH, WINN P.—P. O. Box 8343, Tampa, Florida
466 RAWLS, BERNARD D.—Rawls & Ellis, 1430 duPont Building, Miami, Florida
665 RAYMOND, HERMAN C.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Florida
743 REA, GRADY W.—Florida State University, Tallahassee, Florida
R-22 READY, SAMUEL L.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-222 REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Florida

764 REEVES, JOHN D.—Ring, Mahony & Arner, 1201 duPont Building, Miami, Florida

405 RESNEK, ABRAHAM—Resnek & Landis, 1820 S. W. 3rd Avenue, Miami, Florida

455 RHODES, WILLIAM B.—S. E. 1st Street & Avenue C., Belle Glade, Florida

R-56 RIBBLER, WILLIAM—605 Lincoln Road, Miami Beach, Florida

51 RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Florida

R-43 RICKLING, JOHN W.—1801 - 12th Street, North, St. Petersburg, Florida

250 RIEDERS, ROBERT M.—Rieders, Fink & Company, 621 Florida Title Building, Jacksonville, Florida

485 RIFE, JOHN W.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Florida

735 RIHERD, THOMAS S.—3806 Obispo Street, Tampa, Florida

305 RING, JOHN R.—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida

181 RING, R. WARNER—Ring, Mahony & Arner, 1201-16 duPont Building, Miami, Florida

801 RIPLEY, CLARENCE B.—P. O. Box 346, Ft. Pierce, Florida

440 RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Florida

195 ROBERTS, CHARLES S.—Roberts & Morrow, 520 Seybold Building, Miami, Florida

108 ROBERTSON, J. L., 132½ Volusia Avenue, Daytona Beach, Florida

632 ROBINSON, WILLIS C., JR.—Hq. USAFE, Compt. Acctg., APO 633, c/o Postmaster, New York, New York

491 ROCHE, QUENTIN C.—P. O. Box 823, Dayton, Ohio

412 RODGERS, FREDERICK T.—M. A. Montenegro & Co., 514 Franklin Street, P. O. Box 789, Tampa, Florida

518 RODMAN, MAX H.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida

49 ROEHSNER, GEORGE H.—416 Tampa Street, Tampa, Florida

778 ROGERS, WALTER R.—P. O. Box 251, Riverside Station, Miami, Florida

659 ROSEN, JERALD I.—Herris and Rosen, 218 Pan American Bank Building, Miami, Florida

R-37 ROSENBERG, NATHAN—2329 Coral Way, Miami, Florida

823 ROSENTHAL, HERSCHEL, Callahan & Stuzin, 1225 duPont Building, Miami, Florida

407 ROTHL, EDWARD S.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida

335 ROTHL, LOUIS R.—Roth & Gottlieb, 712 Ainsley Building, Miami, Florida

323 RUSSELL, CARLOS L.—Q.M. Base Depot, A.P.O. 301, c/o Postmaster, San Francisco, California

416 RUSSELL, KENNETH G.—1343 Main Street, Sarasota, Florida

643 RYALS, LESTER J.—2702 Azeele Street, Tampa, Florida

297 RYAN, MISS ELEANOR M.—1507 Security Building, Miami, Florida

255 RYAN, JOHN F.—Internal Revenue Service, P. O. Box 1231, Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

411 RYAN, WILLIAM B.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida
436 SACK, ELY J.—1118 Florida Title Bldg., Jacksonville, Florida
832 SACLARIDES, C. P.—1186 N. E. Cleveland St., Clearwater, Florida
719 SADOFF, MILTON—Sadoff & Schwartz, 717 Seybold Building, Miami, Florida
655 SAFER, PAUL J.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
119 ST. JOHN, NEWTON D.—411 Florida Title Building, Jacksonville, Florida
744 SALATHE, FRANK P.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
541 SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Florida
516 SALTER, ABRAHAM J.—1943 Hollywood Boulevard, Hollywood, Florida
278 SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 West Chase Street, Pensacola, Florida
668 SALZER, ERWIN S.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
R-50 SAMMONS, CLEM H., JR.—605 Biscayne Building, Miami, Florida
715 SAMUELS, MARTIN—Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida
R-88 SARAVAY, JACOB—2319 LeJeune Road, Coral Gables, Florida
279 SATHRE, FLOYD M.—1953 - 71st Street, Miami Beach, Florida
579 SCARBOROUGH, OVID P., JR.—Internal Revenue Service, P. O. Box 4760, Jacksonville, Florida
490 SCHAFER, ABRAHAM—355 Lincoln Road, Miami Beach, Florida
667 SCHELL, J. POWELL—c/o Sea Pak Corporation, St. Simons Island, Georgia
565 SCHINE, JEROME A.—M. A. Montenegro & Co., 415 Franklin Street, P. O. Box 789, Tampa, Florida
109-R SCHNEIDER, MILTON—Resnek and Landis, 1820 S. W. 3rd Avenue, Miami, Florida
R-84 SCHOTT, E. LAWRENCE—P. O. Box 351, Hollywood, Florida
400 SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Florida
26 SCHUYLER, W. L.—907 Ingraham Building, Miami, Florida
R-206 SCHWARTZ, DAVID M.—210 S. Franklin Street, Tampa, Florida
224 SCHWARTZ, GEORGE—4111 North Miami Avenue, Miami, Florida
672 SCHWARTZ, GILBERT B.—Sadoff & Schwartz, 717 Seybold Building, Miami, Florida
749 SCOTT, NED H.—Purvis, Gray & Powers, P. O. Box 16, Gainesville, Florida
R-82 SEEGER, CHARLES F.—218 North Grandview, Daytona Beach, Florida
784 SEGAL, IRA H.—1491 N. W. 20th Street, Miami, Florida
87 SELDEN, CHARLES B.—1564 West Flagler Street, Miami, Florida
819 SELIK, MRS. YOLANDE L.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
139 SENSENEY, CHARLES G.—6012 - 8th Avenue, North, St. Petersburg, Florida
264 SEVERY, EVERETT W.—4301 N. W. Seventh Avenue, Miami, Florida
760 SHARFF, DAVID D.—610 N. E. 124th Street, North Miami, Florida
380 SHARMAN, VICTOR, JR.—Sharman and Mactye, 1405 First National Bank Bldg., Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

625 SHATTO, JAMES B.—1180 N. W. 73rd Street, Miami, Florida
448 SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 525 Barnett National Bank Bldg., Jacksonville, Florida
107 SHELDON, E. RUSSELL—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
333 SHELDON, FRED M.—Spear, Sheldon & Company, 235 Lincoln Road, Miami Beach, Florida
700 SHELTON, JOHN C.—700 - 43rd Street, South, St. Petersburg, Florida
438 SHELTON, JOHN W.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
634 SHELTON, WOODROW W.—Smoak, Davis & Nixon, 122 West Forsyth Street, Jacksonville, Florida
98 SHEPARD, LEE C.—Shepard and Klanderma, 307 First Federal Building, St. Petersburg, Florida
246 SHEPARD, LEE C., JR.—309 Citizens Building, West Palm Beach, Florida
381 SHEPPARD, HENRY W.—Sheppard & Sheppard, P. O. Box 957, Eustis, Florida
690 SHEPPARD, WILSON G.—Sheppard & Sheppard, P. O. Box 957, Eustis, Florida
568 SHILLINGTON, HUGH B.—550 Brickell Avenue, Miami, Florida
426 SHINGLER, FRANKLIN S.—P. O. Box 88, Buena Vista, Georgia
509 SIDEN, NATHAN—1542 duPont Building, Miami, Florida
211 SIGAL, MYER O.—c/o G. Bernd Company, Riverside Avenue, Macon, Georgia
R-54 SILETT, HARRY—214 Royal Palm Way, Palm Beach, Florida
638 SILVER, JACK—409 Consolidated Building, Jacksonville, Florida
805 SILVERMAN, MARK R.—Pentland and Cowles, 302 Wallace S. Building, Tampa, Florida
315 SIMKOWITZ, ISIDORE B.—One Lincoln Road Building, Miami Beach, Florida
423 SIMMON, JOHN H.—1707 West Cass Street, Tampa, Florida
723 SIMON, GEORGE M.—Weber, Thompson and Lefcourt, 245 Shoreland Building, Miami, Florida
709 SIMON, HAROLD E.—Internal Revenue Service, P. O. Box 1708, Miami, Florida
272 SINGER, ARTHUR—311 Lincoln Road, Miami Beach, Florida
508 SINGER, SEYMOUR D.—311 Lincoln Road, Miami Beach, Florida
470 SLAYTON, GEORGE H.—1900 Jetton Avenue, Tampa, Florida
R-223 SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Building, Miami, Florida
R-55 SMILES, LOUIS—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
669 SMITH, HAROLD W.—1734 Mayview Road, Jacksonville, Florida
330 SMITH, J. PAUL—M. A. Montenegro & Company, 514 Franklin Street, P. O. Box 789, Tampa, Florida
R-63 SMITH, PAUL S.—1241 Ingraham Building, Miami, Florida
698-B SMITH, PLATT T.—James and Harris, 122 West Forsyth Street, Jacksonville, Florida
417 SMITH, R. BOB—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
338 SMITH, RALPH Y.—Smith, Ryan & Carlisle, Independent Life Bldg., Jacksonville, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

505 SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Company,
P. O. Box 1188, Cocoa, Florida

168 SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Building,
Jacksonville, Florida

650 SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-16 duPont Build-
ing, Miami, Florida

551 SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 West Chase
Street, Pensacola, Florida

617 SPARKMAN, STEPHEN M., III—P. O. Box 1026, Sarasota, Florida

341 SPEAR, SIMEON D.—Spear, Sheldon & Company, 235 Lincoln Road,
Miami Beach, Florida

294 SPERRY, JOSEPH A.—Sperry & Rash, P. O. Box 8343, Tampa, Florida

546 STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First
National Bank Bldg., Tampa, Florida

673 STEIN, MAX G.—1414 Congress Building, Miami, Florida

703 STEINLEN, JOHN J.—M. A. Montenegro & Company, 514 Franklin
Street, P. O. Box 789, Tampa, Florida

R-77 STERN, ARNOLD J.—Wiener & Stern, 1302 Congress Building, Miami,
Florida

R-49 STERNSHEIN, LEWIS—304 Roper Building, Miami, Florida

524 STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont
Building, Miami, Florida

337 STEWART, RICHARD H.—Internal Revenue Service, 307 Water Street,
Tampa, Florida

745 STILL, HOMER E., JR.—State Auditing Department, Knott Building,
Tallahassee, Florida

602 STOCKTON, WILLIAM A., JR.—331 Pan-A Building, West Palm
Beach, Florida

769 STOCKWELL, DAVID I.—521½ South Andrews Avenue, Ft. Lauderdale,
Florida

792 STOKES, ALBERT L. H.—Resnek and Landis, 1820 S. W. 3rd Avenue,
Miami, Florida

499 STONEROCK, ROBERT F.—227 North Main Street, Orlando, Florida

R-90 STONESIFER, CHARLES C.—Rex Meighen & Company, 1016 First
National Bank Bldg., Tampa, Florida

737 STUBBS, WILLIAM O., JR.—P. O. Box 652, Tampa, Florida

258 STUZIN, DAVID—Callahan and Stuzin, 1225 duPont Building, Miami,
Florida

R-53 SULLIVAN, NORBERT P.—610 Empire Building, St. Petersburg,
Florida

166 SWEENEY, JOSEPH A.—First National Bank Building, Miami, Florida

131 TAIT, EDWARD B.—Edward B. Tait & Company, 8017 N. E. 2nd Ave-
nue, Miami, Florida

821 TAYLOR, CHARLES L.—1943 Hollywood Boulevard, Hollywood,
Florida

R-28 TERRY, LELAND E.—1030 duPont Building, Miami, Florida

631 THOMPSON, MRS. BETH M.—Beth M. Thompson & Company, 919
South Miami Avenue, Miami, Florida

389 THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 245 Shore-
land Building, Miami, Florida

822 THOMSON, THOMAS L.—Ring, Mahony & Arner, 1201 duPont Build-
ing, Miami, Florida

657 THORPE, HARRY R.—1220 Ingraham Building, Miami, Florida

465 TOMLINSON, ALLEN, III—Pentland, Purvis, Keller & Co., 1701
duPont Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

640 TORNWALL, GEORGE E., JR.—Russell S. Bogue & Company, 802 Florida Theatre Building, P. O. Box 1340, St. Petersburg, Florida
475 TRIPLETT, JOSEPH I.—Bradley & Triplett, P. O. Box 176, Green Cove Springs, Florida
286 TRIPLETT, THOMAS E.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
450 TRIPPI, CARL G.—Bunting, Comer & Tripp, Broderick Building, Lakeland, Florida
830 TRIVETT, VICTOR G.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
233 TRUMBO, SILAS B.—Internal Revenue Service, P. O. Box 2593, Orlando, Florida
R-45 TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington Street, Orlando, Florida
154 TURNBURKE, H. M.—Turnburke, Brock and Raines, 1173 N. E. Cleveland Street, Clearwater, Florida
562 TURNER, JOHN A.—601 Hawthorne Trail, Lakeland, Florida
697 TURNER, LESLIE C.—Rieders, Fink & Company, 401 Robertson Building, Ocala, Florida
496 TURNERY, JOHN P.—116 Lee Street, Jacksonville, Florida
351 TYLER, W. J.—Tyler, Anderson and Rife, 248 Pan American Bank Bldg., Miami, Florida
553 TYSON, H. LYNTON—Tyson & Meek, 1565 Atlantic Boulevard, Jacksonville, Florida
344 TYTELL, BERNARD—307 Roper Building, Miami, Florida
577 URBAN, O. RICHARD—Oosterhoudt & Evarts, 1007 Barnett National Bank Bldg., Jacksonville, Florida
138 VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Avenue, West, Bradenton, Florida
280 VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Florida
149 VARNEDOE, IRA J.—Goodrich & Varnedoe, 2223 Oak Street, Jacksonville, Florida
501 VASS, GEORGE T.—Russell S. Bogue & Company, P. O. Box 2312, Tampa, Florida
598 VEACH, ROBERT L.—2981 N. W. 54th Street, Miami, Florida
336 VILLANUEVA, FENOR—1680 S. W. 15th Street, Miami, Florida
R-61 VINEYARD, VERNON F.—Vineyard & Company, 203 Coker Building, Winter Haven, Florida
793 VOGELSANG, PAUL P., JR.—Harrison Arcade, Hollywood, Florida
834 VOGT, ROBERT G.—140½ Volusia Avenue, Daytona Beach, Florida
R-186 VROON, JULIUS M.—234 Biscayne Boulevard, Miami, Florida
731 WAAS, MAXWELL—436 Seybold Building, Miami, Florida
523 WACHA, FRANK A.—Himes & Himes, P. O. Box 1175, Stuart, Florida
646 WAGNER, FRED R., JR.—307 Bradford Road, P. O. Box 935, Tallahassee, Florida
539 WAITE, ROBERT S.—P. O. Box 257, Ft. Lauderdale, Florida
486 WALKER, KENNETH D.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
612 WALKER, WALLIS L.—Brinkley Building, Tallahassee, Florida
684 WALLACH, HERBERT P., JR.—Harry Blumin & Company, 420 Lincoln Road, Miami Beach, Florida
593 WALSH, LEON G., JR.—807 Tampa Theatre Building, Tampa, Florida
43 WALTON, WILLIAM O.—218 Catalonia Avenue, Coral Gables, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

310 WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Florida
802 WARD, CHARLES H.—P. O. Box 2029, Montgomery, Alabama
R-62 WARD, HARVEY D.—Post Office Building, Safety Harbor, Florida
299 WARD, J. T.—Hall & Fisher, 10th Floor, Schultz Building, Jacksonville, Florida
174 WARMACK, WILLIAM J.—361 Irvington Street, Congress Heights, Washington 21, D. C.
209 WASSERMAN, SIDNEY—Sidney Wasserman and Company, 420 Lincoln Road, Miami Beach, Florida
162 WEATHERS, JOHN C.—606 Biscayne Bldg., Miami, Florida
R-36 WEAVER, JAMES S.—118 East Broadway, Ocala, Florida
393 WEBB, J. HOWARD—Ernst & Ernst, 700 Ingraham Building, Miami, Florida
R-5 WEBER, OTTO F.—Weber, Thompson & Lefcourt, 245 Shoreland Building, Miami, Florida
666 WEBSTER, NORMAN A.—1201 N. E. 2nd Avenue, Miami, Florida
663 WEIDLING, ROLF S.—203 Radio Center Building, Ft. Lauderdale, Florida
R-19 WEINBERG, MORRIS W.—2815 North Miami Avenue, Miami, Florida
288 WEINER, BENJAMIN—1428 duPont Building, Miami, Florida
654 WEINER, IRVING J.—432 Plaza Building, 245 S. E. 1st Street, Miami, Florida
361 WEINER, MILTON—3020 S. W. 5th Avenue, Miami, Florida
656 WEINER, SAMUEL—2815 North Miami Avenue, Miami, Florida
609 WEISGLASS, JACK—1782 West Flagler Street, Miami, Florida
240 WEISS, EUGENE J.—311 One Lincoln Road Building, Miami Beach, Florida
R-95 WEISS, HARRY J., JR.—Potter, Bower & Company, 338 North Main Street, Orlando, Florida
99 WEISS, PAUL J.—1002 Security Building, Miami, Florida
747 WELCH, GEORGE D.—Callahan and Stuzin, 1225 duPont Building, Miami, Florida
517 WELLISCH, KURT—1414 Congress Building, Miami, Florida
339 WELLS, GORDON W.—300 Brent Annex, Pensacola, Florida
283 WELLS, H. IRVIN—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
497 WELLS, HAROLD E.—Sheldon, Curry, Canning & Wells, 701 Times Building, St. Petersburg, Florida
621 WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, 215 American Building, P. O. Box 3667, Orlando, Florida
695 WENTWORTH, AUBREY D.—State Auditing Department, Tallahassee, Florida
495 WETHERINGTON, CARLTON A.—718 Florida Title Building, Jacksonville, Florida
581 WHITE, ROBERT N.—P. O. Box 246, Cocoa, Florida
130 WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago 54, Illinois
R-107 WHYTE, NELSON L.—Edward B. Tait & Co., 8017 N. E. 2nd Ave., Miami, Florida
R-78 WICKS, CHARLES F.—Baker and Wicks, P. O. Box 1233, Orlando, Florida
318 WIENER, ABRAHAM B.—Wiener & Stern, 1301 Congress Building, Miami, Florida
839 WIENER, MARVIN I.—Wiener and Stern, 1301 Congress Building, Miami, Florida

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

394 WILEY, C. ARTHUR—Charles B. Costar & Company, 902 First National Bank Bldg., Miami, Florida
21 WILKINS, M. L.—215 Hartsell Building, Lakeland, Florida
675 WILLIAMS, DONALD K.—2691 N. W. 7th Street, Miami, Florida
354 WILLIAMS, ELMO H.—Williams and Kaiser, 805 Security Building, Miami, Florida
281 WILLIAMS, GEORGE H., JR.—Vineyard & Company, 203 Coker Building, Winter Haven, Florida
582 WILLIAMS, WILLARD E.—Williams and Cunningham, Citizens Bank Building, Gainesville, Florida
401 WILLIS, BRYAN M.—State Auditing Department, Tallahassee, Florida
746 WILLIS, DON F.—Saltmarsh, Cleaveland & Gund, P. O. Box 327, Panama City, Florida
627 WILSON, ALLAN P.—Radler & Wilson, 924 Lincoln Road, Miami Beach, Florida
428 WINN, WOODSON O.—219 Love Building, P. O. Box 794, Delray Beach, Florida
282 WINTERBURN, JACK R.—1213 Florida Title Building, Jacksonville, Florida
462 WINTERS, ARTHUR L.—Suite 307, Roper Building, Miami, Florida
478 WITTENSTEIN, JOSEPH—Wittenstein, Hartman & Co., 409 Metcalf Building, Orlando, Florida
662 WOOD, HAYES B.—1010 Biscayne Building, Miami, Florida
633 WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Building, Jacksonville, Florida
403 WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Co., 1701 duPont Building, Miami, Florida
573 YARBROUGH, JAMES L., JR.—5940 S. W. 73rd Street, South Miami, Florida
806 YARBROUGH, ORIN S.—1910 N. E. 7th Terrace, Gainesville, Florida
776 ZAIAC, MANUEL—1136 Collins Avenue, Miami Beach, Florida
825 ZALPH, BYRON—Callahan and Stuzin, 1225 duPont Building, Miami, Florida
651 ZITTRER, JOSEPH—305 N. W. 27th Avenue, Miami, Florida

Alphabetical List of Firms of CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

ABESS, MORGAN & ALTEMUS—1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; R. Grady Barrs, C.P.A.

AHRANO AND HOSFORD—201 Title Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.

ALLEN AND GILLIAM—19 Collier Arcade, Box 1306, Ft. Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.

AYERS, JUREIT & BOND—254 Giralda Ave., Coral Gables, Fla.
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.

BAKER AND WICKS—P. O. Box 1233, Orlando, Fla.
C. E. Baker, C.P.A.; C. F. Wicks, C.P.A.

BATEMAN AND JEFFRIES—Riviera Beach Bank Bldg., Riviera Beach, Fla.
Justus B. Bateman, C.P.A.; William R. Jeffries, C.P.A.

BIGHAM AND CARTER—501 Jackson Street, Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.

HARRY BLUMIN & COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Louis Smiles, C.P.A.; Herbert P. Wallach, Jr., C.P.A.; Robert A. Becker, C.P.A.

RUSSELL S. BOGUE & COMPANY—501 Morgan St., P. O. Box 2312, Tampa, Fla.; 801 Florida Theatre Bldg., St. Petersburg, Fla.
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton, C.P.A.; George T. Vass, C.P.A.; R. Bob Smith, C.P.A.; George E. Tornwall, Jr., C.P.A. C.P.A.

BOLGER & CULBERTSON—447 Pan American Bank Bldg., Miami, Fla.
James L. Bolger, C.P.A.; W. Wirt Culbertson, C.P.A.

BOONE & KILGORE—221 N. Ivanhoe Blvd., P. O. Box 751, Orlando, Fla.
John W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.

BRADLEY & TRIPLETT—Box 176, Green Cove Springs, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.

BROMBERG, ARONOW & COMPANY—1000 Lincoln Road, Miami Beach
Paul D. Bromberg, C.P.A.; Louis Aronow, C.P.A.; David B. Hipsman, C.P.A.

BUNTING, COMER & COMPANY—Park Avenue at Scenic Hwy., Lake Wales, Fla.
H. J. Comer, Jr., C.P.A.; Norman H. Bunting, C.P.A.; Herbert A. Ingle, Jr., C.P.A.

BUNTING, COMER & TRIPP—Broderick Building, Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.

CALLAHAN & STUZIN—1225 duPont Building, Miami, Fla.
David Stuzin, C.P.A.; W. J. Callahan, C.P.A.; Charles Hertzoff, C.P.A.

COCHRANE & COCHRANE—200 Peacock Bldg., Ft. Pierce, Fla.
John P. Cochrane, Jr., C.P.A.; John P. Cochrane, C.P.A.

COLLEY & TRUMBOWER—Rutland Bldg., 14 E. Washington St., Orlando, Fla.
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.

CHARLES B. COSTAR & CO.—902 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; Edward J. Biebrick, C.P.A.

CREEL & DENNISON—505 Brent Annex, Pensacola, Fla.
L. E. Creel, Jr., C.P.A.; Fayette Dennison, Jr., C.P.A.

CROWN & McCRIELLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; Robert M. McCrillus, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

W. O. DALEY & CO.—419 Magnolia Ave., Orlando, Fla.
W. O. Daley, C.P.A.; K. E. Hartsaw, C.P.A.

DARBY, DARBY & ODOM—Stovall Professional Bldg., Tampa, Fla.; Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.

DAVIS & LUNDY—Florida National Bank Bldg., Pensacola, Fla.
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.

DERBY AND GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.

WILBUR F. DIVINE & COMPANY—711 Guaranty Bldg., West Palm Beach, Fla.
Wilbur F. Divine, C.P.A.; Gerald L. Hawkins, C.P.A.

EDMISTON AND McGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.

CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.

EVANS & CASHWELL—55 E. Livingston Ave., Orlando, Fla.
A. Ross Evans, C.P.A.; Oscar W. Cashwell, Jr., C.P.A.

FEIN & HIEPE—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Edwin Hiepe, C.P.A.

GASSNER & McLEAN—525 Florida National Bank Bldg., St. Petersburg, Fla.
Walter S. Gassner, C.P.A.; Thomas E. McLean, C.P.A.

GILLMAN AND FRENCH—Ingraham Bldg., Miami, Fla.
Louis Gillman, C.P.A.; Hans H. French, C.P.A.

GOLDSTEIN & SIDEN—1542 duPont Bldg., Miami, Fla.
Benjamin B. Goldstein, C.P.A.; Nathan Siden, C.P.A.

GOODRICK & VARNEDOE—P. O. Box 1632, Jacksonville 2, Fla.
Charles H. Goodrich, C.P.A.; Ira J. Var nedoe, C.P.A.

GREENE AND OSBURN—617 Sanford Atlantic National Bank Bldg., Sanford, Fla.
Jack I. Greene, C.P.A.; J. Karl Osburn, C.P.A.

GRIFFITH & JOHNSTON—Washington St. Arcade, P. O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.

HALL AND FISHER—10th Floor Schultz Bldg., 118 W. Adams St., Jacksonville, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.

HARRIS AND SCHOTT—1843 Hollywood Blvd., Hollywood, Fla.
Roy R. Harris, C.P.A.; E. Lawrence Schott, C.P.A.

JOSEPH HARTMAN & ASSOCIATES—306 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Frank Benjamin, C.P.A.; Bennie M. Hoffenberg, C.P.A.

HARTMANN AND PARKER—543 Seybold Bldg., Miami, Fla.
Morten F. Hartmann, C.P.A.; Robert Parker, C.P.A.

HARVEY AND HARVEY—305 Morgan Street, Tampa, Fla.
P. J. Harvey, C.P.A.; Pierce J. Harvey, Jr., C.P.A.; William Kendall Baker, C.P.A.

HERRIS AND ROSEN—218 Pan American Bank Bldg., Miami, Fla.
Irving Herris, C.P.A.; Jerald I. Rosen, C.P.A.

HIMES & HIMES—P. O. Box 1585, West Palm Beach, Fla.; 6 S. E. 5th Ave., Delray Beach, Fla.; DeHon Bldg., Stuart, Fla.
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Gravely, C.P.A.

JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
Benjamin E. James, C.P.A.; Lewis E. Magee, C.P.A.; Platt T. Smith, C.P.A.

JOHNSON & COMPANY—225 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
Charles W. Johnson, Jr., C.P.A.; H. Preston Durland, C.P.A.

ORVIS M. KEMP & ERIC G. CURRY—518½ Fleming St., Key West, Fla.
Orvis M. Kemp, C.P.A.; Eric G. Curry, C.P.A.

LEAVY AND EBER—1750 S. W. 3rd Ave., Miami, Fla.
Victor I. Eber, C.P.A.; Yale M. Leavy, C.P.A.

LEVINE & COHN—123 N. W. 12th Ave., Miami, Fla.
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.

A. H. McCLAIN AND COMPANY—1530 duPont Bldg., Miami, Fla.
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Mac Mermell, C.P.A.; Howard N. Miller, C.P.A.

MILLIGAN & BURKE—925 Barnett National Bank Bldg., P. O. Box 1079,
Jacksonville, Fla.
Claude K. Milligan, C.P.A.; J. W. Burke, C.P.A.; George L. Milligan, C.P.A.;
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O. J. Oosterhoudt, C.P.A.; Harry W. Evarts, C.P.A.

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Miami, Fla.
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.; Barney Bern-
stein, C.P.A.

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Bullock, C.P.A.; William R. Wright, C.P.A.; Kenneth D. Walker, C.P.A.;
Walter P. Davidson, C.P.A.; Joel G. Brown, C.P.A.; Conrad G. Demro, Jr.,
C.P.A.; Earl L. Hendricks, C.P.A.; E. Nolan Johnson, C.P.A.

POTTER, BOWER & COMPANY—338 North Main St., P. O. Box 3426, Orlando,
Fla.
Charles C. Potter, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett,
C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A.
Peterson, C.P.A.

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Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.; Frank J. Miles, C.P.A.

RADLER AND WILSON—924 Lincoln Rd., Miami Beach, Fla.
Saul Radler, C.P.A.; Allan P. Wilson, C.P.A.

RESNEK & LANDIS—1820 S. W. 3rd Ave., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.

RIEDERS, FINK & COMPANY—621 Florida Title Bldg., Jacksonville, Fla.; Robertson Bldg., Ocala, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Richard P. Johnson, C.P.A.; Bertram H. Kaplan, C.P.A.; Jack Silver, C.P.A.; Leslie C. Turner, C.P.A.

RING, MAHONY & ARNER—1201-16 duPont Bldg., Miami, Fla.; 522 Barnett Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S. Heyward, C.P.A.; John R. Ring, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.

ROBERTS AND MORROW—520 Seybold Bldg., Miami, Fla.
Charles S. Roberts, C.P.A.; Sylvester J. Morrow, C.P.A.; Edward D. Ashman, C.P.A.

ROTH & GOTTLIEB—712 Ainsley Bldg., Miami 32, Fla.
Edward S. Roth, C.P.A.; Irving J. Gottlieb, C.P.A.

SADOFF & SCHWARTZ—717 Seybold Bldg., Miami, Fla.
Milton Sadoff, C.P.A.; Gilbert B. Schwartz, C.P.A.

SALTMARSH, CLEAVELAND & GUND—6 W. Chase St., Pensacola, Fla.; 106 E. 4th St., Panama City, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.; Don F. Willis, C.P.A.; Frank P. Salathe, C.P.A.

SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharman, C.P.A.; William H. Mactye, C.P.A.

SHELDON, CURRY, CANNING & WELLS—701 Times Bldg., St. Petersburg, Fla.
E. R. Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Wilbert R. Canning, C.P.A.; Harold E. Wells, C.P.A.

SHEPARD AND KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.
L. C. Shepard, C.P.A.; G. E. Klanderman, C.P.A.

SHEPPARD & SHEPPARD—421 No. Bay St., P. O. Box 957, Eustis, Fla.
H. W. Sheppard, C.P.A.; W. G. Sheppard, C.P.A.

SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.

SMITH, RYAN & CARLISLE—Independent Life Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.; Robert T. Carlisle, C.P.A.

SMOAK, DAVIS & NIXON—Suite 310, 122 W. Forsyth St., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Thomas C. Wright, C.P.A.; Woodrow W. Shelton, C.P.A.

SPEAR, SHELDON & COMPANY—235 Lincoln Rd., Miami Beach, Fla.
Fred M. Sheldon, C.P.A.; Simeon D. Spear, C.P.A.; Paul J. Safer, C.P.A.; Ralph Gordon, C.P.A.

SPERRY AND RASH—P. O. Box 8343, Tampa 4, Fla.
Joseph A. Sperry, C.P.A.; Winn P. Rash, C.P.A.

EDWARD B. TAIT & COMPANY—8017 N. E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Nelson L. Whyte, C.P.A.

BETH M. THOMPSON & COMPANY—919 South Miami Ave., Miami, Fla.
Beth M. Thompson, C.P.A.; Gordon C. Gustafson, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

TURNBURKE, BROCK & RAINES—1173 N. E. Cleveland St., Clearwater, Fla.
Harry M. Turnburke, C.P.A.; Charles A. Brock, C.P.A.; Robert H. Raines,
C.P.A.

TYLER, ANDERSON & RIFE—248 Pan American Bank Bldg., Miami, Fla.
W. J. Tyler, C.P.A.; K. F. Anderson, C.P.A.; John W. Rife, C.P.A.

TYSON AND MEEK—1565 Atlantic Blvd., Jacksonville, Fla.
H. Lynton Tyson, C.P.A.
J. Hunter Meek, Jr., C.P.A.

VALDES & JOHNSON—1224 Manatee Ave., W., Bradenton, Fla.
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.

VINEYARD & COMPANY—203 Coker Bldg., Winter Haven, Fla.
Vernon F. Vineyard, C.P.A.; George H. Williams, Jr., C.P.A.

SIDNEY WASSERMAN AND COMPANY—420 Lincoln Rd., Miami Beach, Fla.
Sidney Wasserman, C.P.A.; Bernard Olin, C.P.A.

WEBER, THOMPSON & LEFCOURT—245 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.;
Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.

WIENER AND STERN—1301 Congress Bldg., Miami, Fla.
A. B. Wiener, C.P.A.; Arnold J. Stern, C.P.A.; Marvin I. Wiener, C.P.A.

WILLIAMS & CUNNINGHAM—Citizens Bank Bldg., Gainesville, Fla.
Willard E. Williams, C.P.A.; Dudley H. Cunningham, C.P.A.

WILLIAMS AND KAISER—805 Security Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.

WITTENSTEIN, HARTMAN & COMPANY—409 Metcalf Bldg., Orlando, Fla.
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.; Milton Brickman, C.P.A.

Alphabetical List of PUBLIC ACCOUNTANTS

Authorized to Practice
Their Profession in the State of Florida
For the Year 1955

P.A.
Certificate
Number

359	ANDREWS, JOHN—P. O. Box 3291, Tampa, Fla.
362	BARNES, M. H.—702 Citizens & Southern National Bank Bldg., Atlanta, Ga.
108	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
7	BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
353	CLARKE, I. LLOYD—P. O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
234	DEVLIN, PHILIP—P. O. Box 83, Palatka, Fla.
19	DISMORE, GEORGE B.—1350 E. Adams Street, Jacksonville, Fla.
235	DUNCAN, E. ALEXANDER—131 E. Bay St., Jacksonville, Fla.
341	DUNN, MOREY—714 Florida Avenue, West Palm Beach, Fla.
473	FIELD, WILLIAM H.—P. O. Box 287, Miami Springs, Fla.
128	FLUNO, ARTHUR S.—781 Antionette Avenue, Winter Park, Fla.
131	FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
133	GANE, O. A.—315 Fern Street, West Palm Beach, Fla.
244	GENTRY, WILLIAM O.—P. O. Box 2504, Sarasota, Fla.
466	GIVEN, A. F.—319 N. E. 2nd Avenue, Miami, Fla.
380	GLUNTS, JAMES D.—31 Milk St., Boston, Mass.
249	HACKNEY, JAMES H.—4244 Vacation Lane, Arlington 7, Va.
34	HENSON, MISS M. GLENN—310 Professional Bldg., Bradenton, Fla.
386	HIGGINS, JOHN W.—3208 Barcelona, Tampa, Fla.
143	HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
147	HORWATH, JOHN N.—Horwath & Horwath, 100 W. Monroe Street, Chicago, Illinois
356	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
392	LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta, Ga.
157	MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
276	MARTZ, ROLIE C.—2047 - 21st Ave., N., St. Petersburg, Fla.
272	McGEE, F. E.—P. O. Box 458, Riverside Station, Miami, Fla.
401	MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
292	PACE, MURL E.—16 W. South Street, Orlando, Fla.
167	PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF PUBLIC ACCOUNTANTS

299 PRATT, HENRY J.—1300 1st National Bldg., Birmingham, Ala.
66 PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 215 American Bldg.,
P. O. Box 3667, Orlando, Fla.
421 SAWYER, CLIFTON A.—184 Wingate Avenue, Norwood 7, Rhode
Island
177 SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467 SCHWERDTFEGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307 SERGEANT, J. D.—701 N. E. 26th St., Miami 37, Fla.
188 TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.

Alphabetical List of Firms of PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1955**

ERNST & ERNST—700 Ingraham Bldg., Miami, Fla.
J. H. Webb, C.P.A.

HASKINS AND SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.;
Leslie E. Palmer, P.A.

HORWATH AND HORWATH—1333 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon
Kane, C.P.A.; I. L. de Naray, C.P.A.

PRIBBLE, WELLS & LANEY—215 American Bldg., P. O. Box 3667, Orlando,
Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; A. A.
Ehrlich, C.P.A.; Maxwell W. Wells, Jr., C.P.A.; George J. Baer, C.P.A.

Geographical List of CERTIFIED AND PUBLIC ACCOUNTANTS

**Authorized to Practice
Their Profession in the State of Florida
For the Year 1955**

AVON PARK

ENGLAND, WILLIAM R., C.P.A.;
P. O. Box 427

BARTOW

HAINES, LELAND H., C.P.A.; U. S.
A. F. Air Base
NUNEZ, GEORGE T., C.P.A.; 645 S.
Oak Ave.

BELLE GLADE

BAMFORD, WALTER C., C.P.A.;
Elsberry Bldg.
RHODES, WILLIAM B., C.P.A.; S.
E. 1st Street and Avenue C.

BRADENTON

JOHNSON, HAROLD C., C.P.A.;
Valdes & Johnson, 1224 Manatee Ave.,
W.
VALDES, JAMES F., C.P.A.; Valdes
& Johnson, 1224 Manatee Ave., W.
HENSON, MISS M. GLENN, P.A.;
310 Professional Bldg.

CLEARWATER

BROCK, CHARLES A., C.P.A.; Turn-
burke, Brock and Raines, 1173 N.E.
Cleveland St.
CROWN, WILLIAM E., JR., C.P.A.;
Crown & McCrillus, 126 Legal Bldg.
MCCRILLUS, ROBERT M., C.P.A.;
Crown & McCrillus, 126 Legal Bldg.
RAINES, ROBERT HUGH, C.P.A.;
Turnburke, Brock and Raines, 1173
N.E. Cleveland St.
SACLARIDES, C. P., C.P.A.; 1186 N.
E. Cleveland St.
TURNBURKE, H. M., C.P.A.; Turn-
burke, Brock and Raines, 1173 N.E.
Cleveland St.

COCOA

DAVIES, DANIEL R., C.P.A.; M. A.
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SMITH, WILLIAM MARSHALL,
JR., C.P.A.; M. A. Montenegro & Co.,
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DAVENPORT

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DAYTONA BEACH

BURGESS, JOHN H., C.P.A.; 436
Roth Street
DERBY, A. STEUART, JR., C.P.A.;
Derby and Greene, 356 S. Beach St.
GENTER, FRANK M., C.P.A.; Win-
gate Bldg.
GREENE, SINGLETON L., C.P.A.;
Derby and Greene, 356 S. Beach St.
HOGLE, FRANCIS M., JR., C.P.A.;
140½ Volusia Ave.
MANVILLE, F. G. H., C.P.A.; 533
Seabreeze Blvd.
MAY, ALBERT, C.P.A.; Bureau of In-
ternal Revenue, P. O. Box 1550
ROBERTSON, J. L., C.P.A.; 132½ Vo-
lusia Ave.
SEEGER, CHARLES F., C.P.A.; 218
N. Grandview
VOGT, ROBERT G., C.P.A.; 140½
Volusia Ave.

DeLAND

BEIGHTS, DAVID M., C.P.A.; c/o
John B. Stetson University

DELRAY BEACH

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EUSTIS

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Sheppard & Sheppard, Box 957
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GEOGRAPHICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

FORT LAUDERDALE

BURKE, WILLIAM J., C.P.A.; Ring, Mahony & Arner, 206 Television Bldg.
COLEMAN, RAYMOND C., C.P.A.; 203-4 Hector Bldg.
GUIDO, GENE J., C.P.A.; Horwath & Horwath, 412 Lang Bldg.
HARRINGTON, ALFRED D., JR., C.P.A.; Ring, Mahony & Arner, 206 Television Bldg.
HENSON, J. LEWIS, C.P.A.; 124 E. Second St., Rm. 2
HOCH, JOEL, C.P.A.; 202 American Bank Bldg.
KANE, C. VERNON, C.P.A.; Horwath & Horwath, 412 Lang Bldg.
KLEIN, M. SYLVESTER, C.P.A.; 201 Radio Center Bldg.
LINDFORS, CHARLES H., C.P.A.; 100 N. E. 3rd Ave., P. O. Box 257
MAURER, W. C., C.P.A.; 405 First Federal Bldg.
MAXWELL, RAYMOND R., C.P.A.; 902 N. E. 19th Ave.
PHILLIPS, JOSEPH E., C.P.A.; 203 Radio Center Bldg.
STOCKWELL, DAVID I., C.P.A.; 521½ S. Andrews Ave.
WAITE, ROBERT S., C.P.A.; P. O. Box 257
WEIDLING, ROLF S., C.P.A.; 203 Radio Center Bldg.

FORT MYERS

ALLEN, GEORGE E., C.P.A.; Allen & Gilliam, 19 Collier Arcade
EDWARDS, CHARLES H., C.P.A.; P. O. Box 471
GILBERT, DONALD E., C.P.A.; 16 Leon Bldg., P. O. Box 308
GILLIAM, REXFORD W., C.P.A.; Allen & Gilliam, 19 Collier Arcade
KERFOOT, RONALD E., C.P.A.; 132 Calvin Blvd.

FORT PIERCE

GOFF, GEORGE E., C.P.A.; 230 Raulerson Bldg.
McALPIN, IRA M., JR., C.P.A.; 202 Sunrise Theatre Bldg.
RIPLEY, CLARENCE B., C.P.A.; P. O. Box 346

GAINESVILLE

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POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
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SCOTT, NED H., C.P.A.; Purvis, Gray & Powers, P. O. Box 16
WILLIAMS, WILLARD E., C.P.A.; Williams and Cunningham, Citizens Bank Bldg.
YARBROUGH, ORIN S., C.P.A.; 1910 N. E. 7th Terrace

GREEN COVE SPRINGS

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SALTER, ABRAHAM J., C.P.A.; 1943 Hollywood Blvd.

GEOGRAPHICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

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TAYLOR, CHARLES L., C.P.A.; 1943
Hollywood Blvd.

VOGELSANG, PAUL P., JR., C.P.A.;
Harrison Arcade

INDIAN ROCKS BEACH

JOHNSON, LLOYD L., C.P.A.; 38 N.
Gulf Blvd.

JACKSONVILLE

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Bldg.

BLITCH, GORDON P., C.P.A.; 718
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BRADFORD, HARLAND B., C.P.A.;
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BROWN, RONALD J., C.P.A.; 1273
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BURKE, J. W., C.P.A.; Milligan &
Burke, 925 Barnett National Bank
Bldg.

CAGLE, WILLIAM EDWIN, C.P.A.;
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CARLISLE, ROBERT T., C.P.A.;
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Life Bldg.

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ICENHOUR, JOHN E., C.P.A.; 614
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PALKO, BERNARD E., C.P.A., Ring, Mahony and Arner, 525 Barnett National Bank Bldg.

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REAMY, ROBERT L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

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WETHERINGTON, CARLTON A., C.P.A.; 718 Florida Title Bldg.

WINTERBURN, JACK R., C.P.A.; 1213 Florida Title Bldg.

WRIGHT, THOMAS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.

BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

DISMORE, GEORGE B., P.A.; 1350 E. Adams St.

DUNCAN, E. ALEXANDER, P.A.; 131 E. Bay Street

FOYE, ARTHUR B., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

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GEOGRAPHICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

KEY WEST

CURRY, ERIC G., C.P.A.; 518½ Fleming St.
KEMP, ORVIS M., C.P.A.; 518½ Fleming St.
RAMSEY, ERNEST A., C.P.A.; 411 Fleming St.

LAKE CITY

ODOM, DRAKON B., C.P.A.; Darby, Darby & Odom, 301 N. Marion St.

LAKELAND

BORDE, GEORGE H., JR., C.P.A.; 104½ S. Florida Ave.
EVANS, ROBERT P., III, C.P.A.; 211 Professional Bldg.
HAMILTON, ROY W., C.P.A.; 104½ So. Florida Ave.
PROSSER, DAVID S., C.P.A.; 201½ E. Lemon St. P. O. Box 513
TRIPP, CARL G., C.P.A.; Bunting, Comer & Tripp, Broderick Bldg.
TURNER, JOHN A., C.P.A.; 601 Hawthorne Trail
WILKINS, M. L., C.P.A.; 214 Hartsell Bldg.

LAKE WALES

BUNTING, NORMAN H., C.P.A.; Bunting, Comer & Company, Park Ave. at Scenic Highway
COMER, H. J., JR., C.P.A.; Bunting, Comer & Company, Park Ave., at Scenic Highway
INGLEY, HERBERT A., JR., C.P.A.; Bunting, Comer & Company, Park Ave. at Scenic Highway

LAKE WORTH

LAWLOR, HAROLD J., C.P.A.; 828 Lake Ave.
LIST, JOEL, C.P.A.; 828 Lake Ave

LEESBURG

FAHS, JOHN L., C.P.A.; Kilgore Bldg.
LEACH, G. BLAND, C.P.A.; Kilgore Bldg.

GREATER MIAMI

ABESS, LEONARD L., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
ADELMAN, MRS. HELEN W., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.

ALFORD, WILLIAM W., C.P.A.; Ring, Mahony & Arner, 1201-16 duPont Bldg.
ALLINA, FRANZ, C.P.A.; Harry Blumin & Co., 420 Lincoln Rd., Miami Beach
ALTEMUS, ROBERT M., C.P.A.; Abess, Morgan & Altemus, 1620 duPont Bldg.
ANDERSON, K. F., C.P.A.; Tyler, Anderson and Rife, 248 Pan American Bank Bldg.
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AYERS, CLARENCE R., C.P.A.; Ayers, Jureit & Bond, Washington National Bldg., Coral Gables
BAMBERG, HAROLD S., C.P.A.; 310 Congress Bldg.
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BEAME, MILTON, C.P.A.; 2045 S.W. 82nd Court
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BERRY, HAROLD G., C.P.A.; Pentland, Purvis, Keller & Co., 1701 duPont Bldg.
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Bldg.

BOND, WILLIAM, C.P.A.; Ayers,
Jureit & Bond, Washington National
Bldg., Coral Gables

BRATERMAN, MARTIN, C.P.A.; 101
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BRAVERMAN, LEO, C.P.A.; 701 S.
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Bldg.

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Callahan & Stuzin, 1225 duPont Bldg.

BULLOCK, CLAYTON L., C.P.A.;
Pentland, Purvis, Keller & Co., 1701
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BURDIN, JAMES W., C.P.A.; 211
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Security Bldg.

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DAVIS, HARRY L., C.P.A.; 504 Bis-
cayne Bldg.

DAVIS, R. WARREN, C.P.A.; Weber,
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land Bldg.

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FOWLER, MRS. MARY R., C.P.A.; 140 Corydon Drive

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GOLDSTEIN, BENJAMIN B., C.P.A.; 1242 duPont Bldg.

GOLDSTEIN, IRVIN M., C.P.A.; 1904 Congress Bldg.

GORDON, DAVID M., C.P.A.; Olympia Bldg.

GORDON, RALPH, C.P.A.; Spear, Sheldon & Co., 235 Lincoln Rd., Miami Beach

GOTTLIEB, IRVING J., C.P.A.; Roth & Gottlieb, 712 Ainsley Bldg.

GOTTLIEB, MURRAY J., C.P.A.; Bureau of Internal Revenue, P. O. Bldg.

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GRAHAM, GEORGE G., C.P.A.; 840 Ingraham Bldg.

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GROSS, GILBERT, C.P.A.; 408 Congress Bldg.

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GUTTENMACHER, DAVID, C.P.A.; 1759 S. W. 3rd Ave.

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HERTZOFF, CHARLES, C.P.A.; Callahan & Stuzin, 1225 duPont Bldg.

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